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STATE

AGAINST

THOMAS J. CHURCHILL ET AL.

SPECIAL MASTER'S REPORT.

FILED IN OPEN COURT, JUNE 28, 1884.

J. W. CALLAWAY, CLERK.

LITTLE ROCK, ARK.:
PRINTED BY GAZETTE PRINTING COMPANY,
1884.

SPECIAL MASTER'S REPORT.

STATE OF ARKANSAS,
COUNTY OF PULASKI, } *In Pulaski Chancery Court.*

THE STATE OF ARKANSAS, *Plaintiff,*
VS.
THOS. J. CHURCHILL, ET AL., *Defendants.*

To the Honorable, the Pulaski Chancery Court:

Having been appointed Special Master to state the accounts in the above cause under a decree rendered therein on the 11th day of February, 1884, I have the honor to report that, on the 10th day of March, 1884, I took the oath, required by law, in open Court, and entered upon the discharge of my duties.

At the commencement of my work it was suggested that, as all of the defendants had not been notified of the time I would begin, nor the place designated for the investigations to be made, I should have legal notice served on such of them as had not waived notice by counsel. Notices were thereupon issued, and served by the Sheriff of Pulaski County upon the defendants, Sam. W. Williams and Beall Hempstead, in person, and George W. Caruth as attorney for the defendant, Zeb. Ward, that I would begin on Monday, the 17th day of March, 1884, at 9 o'clock in the forenoon and in the Senate Chamber of the Capitol, to take testimony in this cause, which notices are returned herewith.

The following defendants, to-wit: Thos. J. Churchill, A. H. Garland, R. C. Newton, John D. Adams, Thomas Fletcher, Elisha Baxter, Will. J. Murphy, Ben. S. Johnson, R. A. Little,

Thos. W. Newton, W. W. Adams, H. L. Fletcher, A. Mills, R. M. Scruggs, G. F. Baucum, R. H. Johnson, S. P. Hughes, John F. Boyle, B. D. Williams, Jas. Cook, J. E. Isbell and R. W. Worthen by their respective counsel appeared and waived notice.

On the 17th day of March, 1884, I commenced to state said accounts under the first paragraph of the decree, which reads as follows:

"The Master will proceed to take an account of the moneys and securities received by the said Churchill from his predecessor in said office."

A detailed statement of the funds received by Treasurer Churchill from R. C. Newton, his predecessor in said office, on the 13th day of November, 1874, amounting in the aggregate to one million and twenty-five thousand one hundred and eighty-three dollars and seventy cents ($1,025,183.70) is set out in Exhibit "A" to this Report, all of which funds I find have been properly charged by said Churchill on his books. (The said Exhibit "A" is certified by the Auditor).

The next paragraph of the decree reads as follows:

"That the said Master proceed to take an account of all the bonds issued by the said Churchill under the direction of the Board of Finance as alleged in paragraphs 2, 2a, 3 and 4, of the Complaint. That he ascertain the number and amount of bonds disposed of for cash, the number and amount exchanged for State scrip and the character of the scrip surrendered in exchange for said bonds, whether the same was verified by the said Churchill and bore interest, and if any part thereof was non-interest bearing scrip, the amount thereof and the disposition made by the said Churchill of the State scrip surrendered to him in exchange for said bonds, whether said scrip was burned, and in whose presence, and whether the same was burned before said bonds were issued. He will ascertain and fix the dates of the several transactions and the time of the sale and issue of said bonds, and whether any coupons were attached to said bonds for interest prior to the date of the issuance or sale thereof; if such coupons were paid by the said

Churchill, and whether any interest was allowed on said scrip or any part thereof which accrued subsequent to the time the bonds were issued, and the amount of such interest, and whether any of said scrip was re-issued by said Churchill or was appropriated either by himself or anyone in his office to his own use, and if so, how much during each term."

Under this paragraph I find that Treasurer Churchill during his first and second terms, issued four hundred and twelve (412) 30-year six per cent. Loughborough Bonds of the State, for one thousand dollars ($1000.00) each. Four hundred and two (402) of which were issued. I find, by direction of the Finance Board as appears by their records as well as the requisitions in the Treasurer's office therefor, and the remaining ten (10) bonds were issued without the authority of said Board, so far as I can ascertain.

Of these, I find that he sold during his first term, sixty-seven (67) bonds to the Permanent School Fund for currency, one hundred and fifty-five bonds (155) for State scrip and interest, ten (10) bonds for non-interest bearing scrip, and sixteen bonds (16) bonds were issued to Washington County by an Act of the Legislature, approved December 14, 1875, making an aggregate of two hundred and forty-eight (248) bonds, one hundred and sixty-five (165) of which equalling one hundred and sixty-five thousand dollars ($165,000.00), were sold for State scrip, with which sum I charge him. A detailed statement of the same will appear by reference to Exhibit "A 1" herewith.

In his second term he sold three (3) bonds for currency amounting to twenty-five hundred and fifty dollars ($2550.00), forty-five (45) bonds for scrip and interest amounting to forty-five thousand dollars ($45,000.00), and issued one hundred and sixteen (116) bonds to Zeb Ward on a Penitentiary contract under an Act of the Legislature, approved March 8, 1877, a detailed statement of which appears by reference to Exhibit "A 2" herewith, aggregating one hundred and sixty-four (164) bonds; and with which sum of forty-five thousand dollars ($45,000.00) in State scrip I charge him, as said Exhibit "A 2" will show.

All currency received by said Churchill from sale of bonds, has been properly accounted for by him.

Mr. Beall Hempstead, who was a clerk under Treasurer Churchill during his three terms, and whose duties were confined principally to the scrip department of said office, testifies (See deposition marked "S") that, in entering scrip on register, as redeemed, he compared the number, date, series, and amount of each piece of scrip so entered by him, with the registration of same, which was in fact a verification of it.

As to the disposition made by the Treasurer, of the scrip surrendered to him in exchange for said bonds, I find from the register as kept by him, of the State bonds issued under Act of December 23, 1874, that the scrip received from Luke P. Blackburn for four (4) bonds amounting principal and interest to four thousand dollars ($4000.00), was burned June 18, 1875, and from James M. Loughborough for one (1) bond, amounting principal and interest to one thousand dollars ($1000.00), and from J. T. Dismukes for one (1) bond amounting principal and interest to one thousand dollars ($1000.00), was burned on the 30th day of October, 1875. The certificates of burning of these three lots were signed in said bond register opposite the entry of issuance of said bonds, by Arlow Farmin, Deputy Auditor, and Gordon M. Peay, a member of the Board of Finance. This sum of six thousand dollars ($6000.00) State scrip and interest is all that was burned during the first term of Treasurer Churchill on account of bonds sold, so far as the records of his office show. The requisition by the Board of Finance for the four (4) bonds sold L. P. Blackburn was dated June 16, 1875, two days before the date of the certificate of burning the scrip, and requisitions for one (1) bond sold J. M. Loughborough, and and one (1) bond sold to J. T. Dismukes were dated November 2, 1875, being two days after the date of the certificate of burning of the scrip.

I find in the treasury a certificate of scrip burned on December 31, 1877, under an Act approved May 28, 1874, amounting to one million sixty-five thousand four hundred and forty-two dollars ($1,065,442.00), duly certified to by W. R. Miller, Gov-

ernor, B. B. Beavers, Secretary of State, and John Crawford, Auditor of State, and apportioned by them as follows:

Funded in six per cent. bonds known as Lough-borough Bonds, the sum of	$ 145,000 00
On account of General Revenue	724,454 62
On account of Common School Fund	195,987 38
	$1,065,442 00

A duly certified copy of said certificate of burning will be seen by reference to Exhibit "A 41" herewith. This is the only certificate of the burning of funded scrip found among the records and files of either the Treasurer's or Auditor's office, except those for six thousand dollars ($6000.00) hereinbefore referred to, and as only the sum of forty-five thousand dollars ($45,000.00) in State scrip was received by Treasurer Churchill during his second term for bonds sold, (in which term this burning was made), I credit his second term bond account by that sum out of the one hundred and forty-five thousand dollars so burned, which leaves no balance due by him on that account during his second term. See Exhibit "A 2."

The remaining one hundred thousand dollars ($100,000.00) of the one hundred and forty-five thousand dollars ($145,000.00) of funded scrip so burned in the second term, being in excess of scrip received by said Treasurer on account of bonds sold during said term, is placed by me, as a credit on account of bonds sold for scrip during his first term, which, with the six thousand dollars ($6000.00) previously burned and credited thereon when deducted from the one hundred and sixty-five thousand dollars ($165,000.00) of scrip with which he is charged for bonds sold in his first term, leaves the sum of fifty-nine thousand dollars,

$59,000.00,

wholly unaccounted for by Treasurer Churchill, so far as the books and vouchers in his office show, with which I charge him. See Exhibit "A 1."

I find in a record known as "Cashier's Ledger," belonging to the Treasurer's office, a memoranda showing the number and

amount of numerous packages of State scrip, which have been entered there preparatory to scheduling and burning, as I am informed.

Among these packages, quite a number had the word "Funded" written opposite them, to indicate, I presume, that they contained scrip received for bonds.

There were two hundred and ten (210) bonds sold for scrip, making $210,000.00, of which the sum of $6,000.00 was burned when it was received, as hereinbefore shown, leaving only the sum of $204,000.00 of scrip to be accounted for, while the Burning Certificate of December 31, 1877, contained packages marked "Funded," as shown by said "Cashier's Ledger" amounting to $254,635.46, or about $50,000.00 more than he had received on that account.

This shows conclusively that, the memorandums in the back of the "Cashier's ledger," purporting to show the scrip received for bonds cannot be relied on, unless supported by other evidence. The schedules of the scrip burned appear to have been prepared in the Treasurer's office, and the apportionment of the scrip so burned to the various accounts of the Treasurer, was evidently made under his direction.

But, admitting that the identical scrip received by the Treasurer for these $204,000.00 of bonds was burned December 31, 1877, the deficit would be the same, though on a different account; for, if we take the $59,000.00 from the amount credited as being burned on the General Revenue or Common School Fund account and apply it to Bond account, it will leave a corresponding shortage in the account, from which it would be so taken, thus leaving the same balance due by the Treasurer on this transaction.

The dates of sale or issuance of all said bonds are fully set forth in Exhibit "A 1," and "A 2," heretofore referred to.

All of said bonds issued by Treasurer Churchill appear to have had coupons attached for interest prior to the date of issuance, except the sixty-seven (67) bonds, sold to the Permamanent School Fund, April 20, 1875, and the four (4) sold to L. P. Blackburn, June 16, 1875, the interest on which com-

menced to run from July 1, 1875, which was the date fixed by order of the Finance Board for said bonds to bear. I find that interest was calculated up to July 1st, 1875, on all State scrip exchanged for bonds, prior to December 1, 1875, and also on the script paid by W. D. Blocher for five (5) bonds, sold him in January, 1876, and the bonds were issued in these instances with coupons for interest from July 1, 1875, the date when the interest ceased on the five per cent. scrip surrendered for them. I have no means of ascertaining whether the interest on the scrip paid for sixty-four (64) bonds, sold the Permanent School Fund February 16, 1876, was calculated to the date of issue of said bonds, or only to July 1, 1875, as I cannot find any memoranda or other data, giving any information on the subject, but these bonds were delivered with coupons attached, drawing interest from July 1, 1875. The same may be said of the scrip received for ten (10) other bonds, sold the Permanent School Fund, November 1, 1876, which were delivered with coupons attached, drawing interest from July 1, 1876; nor can I determine whether any part of the scrip paid for these school bonds were *non-interest* scrip, as such scrip was receivable for bonds by Act of November 17, 1875.

EXCESSIVE INTEREST ALLOWED IN SALE OF 30-YEAR BONDS.

I submit herewith statements of excessive interest allowed by Treasurer Churchill on bonds sold by him, in which I do not include those bonds sold for scrip, where the interest on the scrip was only calculated to July 1, 1875, and the bonds delivered therefore drew interest from the same date, for the reason that the policy of the State Board of Finance, as gathered from their records, seemed to be to retire the outstanding five per cent. interest-bearing scrip as rapidly as possible, and to substitute 30-year six per cent. bonds therefor. These statements of excessive interest allowed in the sale of bonds by the Treasuer are made by terms, and marked Exhibit "A 3" for the first term, and Exhibit "A 4" for the second term.

From Exhibit "A 3" for the first term I find that Treasurer Churchill allowed and paid an excess of interest on bonds sold

by him of two thousand eight hundred and fifty dollars ($2850.00), with which I charge him, as directed by the decree.

Ten (10) of these bonds were sold to E. W. Parker & Co., about December 1, 1875. (The exact date not being ascertainable, as there was no order of the Board of Finance for their issue. See E. W. Parker's deposition, marked "F," herewith, which fixes the date about December 1, 1875.) These bonds were sold for non-interest bearing scrip, under Act of November 17, 1875; and the excess of interest in this transaction, from July 1st to December 1, 1875, was two hundred and fifty dollars ($250.00).

As to the excess of interest on the sixty-four (64) and ten (10) school bonds, I am unable to ascertain, as before stated, whether the interest on the scrip was calculated to July 1, 1875, and July 1, 1876, the dates from which the bonds bear interest, as to the dates of their issue; consequently I charge the excess for the time intervening, which, in the case of the sixty-four (64) bonds, is seven months and fifteen days, and in the ten (10) bonds, is four months, making an excess of two thousand six hundred dollars ($2600.00) allowed in their purchase.

I further find by Exhibit "A 4," which covers the second term of Treasurer Churchill, that he has allowed during that time an excess of interest in the sale of bonds to the amount of two thousand five hundred and sixty-five dollars and thirty-two cents ($2565.32), with which I charge him. The scrip paid by E. W. Parker & Co., March 9, 1877, for ten (10) bonds, had interest calculated on it up to that date; but he was given bonds, with coupons attached for interest from January 1, 1877, making an excess of two (2) months and eight (8) days, amounting to one hundred and thirteen dollars and thirty-three cents ($113.33), and on the scrip paid by the same parties April 5, 1877, for thirty-eight (38) bonds, I find from a copy of the schedule of scrip paid in by them on that day, that interest was allowed them thereon up to that date, but the bonds delivered them therefor had coupons attached for interest from January 1, 1877, making an excess of three (3) months and four (4) days, amounting to five hundred and ninety-five dollars and

thirty-three cents ($595.33). The excess of interest allowed on the one hundred and sixteen (116) bonds delivered to Zeb Ward on his penitentiary contract, under Act of March 8, 1877, amounts to eighteen hundred and fifty-six dollars and sixty-six cents ($1856.66), the excess on each particular transaction with him appearing in said Exhibit.

All of the coupons attached to the bonds, on which I charge the Treasurer, with excess of interest, as well as those on all other bonds sold or issued by him appear to have been paid by him.

This brings me to the inquiry in the paragraph of the decree last recited:

"And whether any interest was allowed on said scrip, or any part thereof, which accrued subsequent to the time the bonds were issued, and the amount of such interest."

This sentence is based on the following allegation in the complaint, to-wit:

"3. On the 15th day of April, 1876, the sum of seventeen thousand five hundred and fifty-five dollars in state scrip was funded under the provisions of said Act. Said scrip bore interest at the rate of five per cent. per annum, and the said Churchill allowed the holders thereof the interest thereon at the rate aforesaid, until the 15th day of April, 1877, being an excess of eight hundred and sixty-seven dollars and eighteen cents in interest over what was due on said scrip."

This inquiry has involved much labor and investigation, with the following result: No bonds were sold for scrip about April 15, 1876, and from what source the Treasurer received so much funded scrip about that date, was a question. Upon testing the calculations of interest on this scrip, recorded as *redeemed* April 15, 1876, by an interest calculator used by the present Treasurer, I find that the interest allowed on it, is *not* to April *15*, 1877, as alleged, but only to April *5*, 1877, and on further examination I find that E. W. Parker & Co. funded $35,000.00 of interest-bearing scrip on April *5*, 1877, and in searching through the records of scrip redeemed, I find none entered as redeemed on that date, which circumstance, attract-

ing my attention, I at once surmised that possibly this scrip, which appears to have been redeemed April *15*, 1876, was in fact the identical scrip paid in by Parker, April *5*, 1877, as the interest was actually counted on their scrip to that date, and acting on this theory, I obtained from Mr. Parker a part of the schedule of scrip paid over by him April 5, 1877, a copy of which he had preserved in his letter-book, which schedule showed the amounts of scrip paid by him in this $35,000.00 transaction, of the various dates of issue, giving principal and interest separately on each date. A number of these different dates were examined by me carefully, and on each I find just the amount of principal and interest, marked redeemed on April 15, 1876 on the scrip registers of the Treasurer's office as Parker's schedule, shows he paid in on April 15, 1877, the interest extended opposite each price together, of a given date of issue, when added, making just the amount of interest that Parker's schedule shows was due and allowed him on the scrip paid in of that date.

I tested it even more thoroughly than this, by first ascertaining from the registers of scrip issued, the amount of all denominations issued on given dates. Then, by deducting from the total issues so found, first, all scrip redeemed prior to April 15, 1876; second, all scrip redeemed after that date and prior to April 5, 1877; third, all redeemed from April 5, 1877, (on which date I find none redeemed), up to the present date; fourth, all scrip appearing by the various registers to be outstanding and unredeemed, I find remaining just the amouut that appears to have been redeemed April 15, 1876, which agrees with Parker's schedule of amounts paid in by him April 5, 1877, of those given dates, both as to principal and interest. I made this test on numerous dates of issue covered by Parker's schedule, which in every instance resulted as above. I am satisfied, from these facts and circumstances, that it was a clerical error in marking redeemed this scrip as April 15, 1876, instead of April 5, 1877, and I therefore report that no error exists in interest as alleged in this particular.

In response to the last clause of the paragraph of the decree

now under examination, I most respectfully report that, I find no evidence of any kind whatever, by which I can determine "whether any of said scrip was re-issued by said Churchill or was appropriated either by himself or any one in his office, to his own use, and if so how much during each term."

The next paragraph of the decree reads as follows:

"He will also ascertain what amount of interest accrued on said bonds during the several terms of the said Churchill, and what amount he is credited with having paid, and what, if any excess occurs in the credits taken by the said Churchill over the interest actually accrued on said bonds, and in which of his several terms such excess occurs."

Under this clause I find that the total interest that accrued on the bonds issued by Treasurer Churchill (known as Loughborough six per cent. bonds), during his three terms is as follows:

During his first term the sum of.....	$ 23,730 00
During his second term the sum of.....	47,820 00
During his third term the sum of.....	49,440 00
	$ 120,990 00

Making a total of one hundred and twenty thousand nine hundred and ninety-nine dollars, a detailed statement of which will appear by reference to Exhibit "A 5" herewith.

INTEREST ON 30-YEAR SIX PER CENT. LOUGHBOROUGH BONDS.

During Treasurer Churchill's first term, I find that the interest due on these bonds, was twenty-three thousand seven hundred and thirty dollars ($23,730.00), and that he took credit thereon as being paid by him during that time, the sum of twenty-two thousand seven hundred and seventy dollars ($22,770.00), leaving a balance of nine hundred and sixty dollars ($960.00) unpaid, which will appear by reference to Exhibit "A 6" herewith.

During his second term I find that, the interest due on said bonds was forty-seven thousand eight hundred and twenty dollars ($47,820.00), to which is to be added the nine hundred and sixty dollars ($960.00) remaining unpaid from the first term, which makes a total of interest due and payable during the

second term of forty-eight thousand seven hundred and eighty dollars ($48,780.00), and that he took credit during this term for interest paid on these bonds, the sum of fifty-five thousand three hundred and twenty dollars ($55,320.00), making an excessive credit of six thousand five hundred and forty dollars ($6540.00) with which I charge him. See Exhibit "A 7" herewith.

And during his third term I find that, the interest due on said bonds was forty-nine thousand four hundred and forty dollars ($49,440.00), of which sum his successor in office, W. E. Woodruff, Jr., has paid during the first and second quarters of 1881, the sum of seven thousand six hundred and eighty dollars ($7680.00), as shown by his books and vouchers which, deducted from the forty-nine thousand four hundred and forty dollars ($49,440.00) so due, in said term, leaves a balance of forty-one thousand seven hundred and sixty dollars ($41,760.00), which was paid by Treasurer Churchill, and I find that during this term he took credit for the sum of fifty-four thousand four hundred and fifty dollars ($54,450.00), being an excessive credit of twelve thousand six hundred and ninety dollars ($12,690.00), with which I charge him. See Exhibit "A 8" herewith.

The next paragraph of the decree reads as follows: "He will also ascertain if any payment of interest on the aforesaid bonds was made by the said Churchill to the School Fund during his first term, with which he failed to give said fund proper credit as alleged in the fifth paragraph of the complaint, and if so, the amount and the date of said payment."

PERMANENT SCHOOL FUND INTEREST $2010.00.

Under this paragraph I find that Treasurer Churchill took a credit on Sinking Fund account in the first quarter of 1876 with the sum of three thousand six hundred dollars ($3600.00) for interest paid on Loughborough bonds, and by an examination of the schedule covering this credit, filed with the Auditor by the Treasurer, I find that the coupons which matured on January 1, 1876, on the sixty-seven (67) School Fund bonds amounting to two thousand and ten dollars ($2010.00) were specifically set out by number as being paid, but I find no

credit given the School Fund for this amount. All other interest paid by him on the School bonds appears to be properly credited to that Fund. I therefore report that he failed to give the School Fund credit with the sum of two thousand and ten dollars ($2010.00) interest paid on its bonds during his first term in office, with which I charge him. See Exhibit "A 9" herewith.

The next paragraph of the decree reads as follows: "He will ascertain what amount of the bonds and special certificates of indebtedness referred to in the sixth paragraph of the complaint were issued by the said Churchill, and the amount, if any issued, in excess of what he was by law authorized to issue, fixing the date of such excessive issue and the amount of interest paid or accrued thereon with the date of such payments." Under this paragraph I find that the Acts of May

29, 1874, and March 4, 1875, referred to in the complaint appropriated two hundred and eighty thousand dollars ($280,000.00) for the purposes therein stated, and the Register of Warrants drawn against these appropriations by the Auditor shows that he drew warrants in excess of the appropriations in the sum of....	$	320 08
To this over-draft add error in warrant No. 1660, which is registered as $189.46, but reads for $640.00, making a difference of.....		450 54
Add similar error in warrant No. 343, which reads for more than the Register shows by the sum of		4 00
Making a total over-draft of.....	$	774 62
From this deduct error in warrants Nos. 585 to 668 inclusive, which are registered in one sum, which is in excess of what they read for on their face by.....		62 50
	$	712 12

And we find a net over-draft by the Auditor over these appropriations in the sum of seven hundred and twelve dollars and twelve cents.

On these warrants Treasurers Newton and Churchill issued in bonds the sum of two hundred and seventy-nine thousand and eight hundred dollars	$279,800	00
From this deduct four (4) $100.00 bonds, Nos. 322, 323, 360 and 512, which were surrendered in part payment for one (1) $500.00 bond, No. 105, included in the above issue	400	00
Net issue in bonds	$279,400	00
To this I add Treasurer's certificates of special indebtedness, issued and outstanding, unredeemed when Treasurer Churchill went out of office, which is ascertained by actual count and checking the certificates redeemed, with the stubs of those issued, a list of which is seen by reference to Exhibit "A 10," herewith, the sum of	437	69
To this add two (2) Auditor's warrants, issued under these appropriations, which the Treasurer redeemed in currency in third quarter of 1876. See Exhibit "A 11," herewith	22	76
Also, Treasurer's certificates of special indebtedness, redeemed by him in currency, during the same quarter. See Exhibit "A 11,"	600	60
Making total issue by Treasurer of	$280,461	05
Deduct appropriation under both Acts	280,000	00
Total over-issue by Treasurer at face	$ 461	05
On these certificates of special indebtedness, so paid by the Treasurer, he also paid the interest due on them from July 1st, 1874, to date of redemption, which was (See Exhibit "A 11,")	120	06
Total over-issue in principal and interest the sum of	$ 581	11

There appears to have been outstanding when Treasurer Churchill went out of office (by careful examination and check-

ing) the sum of $229.05 of Auditor's warrants drawn on these appropriations, which are set out in Exhibit "A 12" herewith.

By adding the excessive issue of these certificates by Treasurer Churchill at face, say, $461.05, to the amount of Auditor's warrants actually outstanding when he went out of office, say, $229.05, we have the sum of $690.10, or just $22.02 less than the over-draft on him by the Auditor. I cannot find any record or other evidences showing that any of these certificates were issued by Treasurer Churchill after his first term, as the Acts authorizing their issue provided that they should all bear date of July 1, 1874. I therefore find that the over-issue on this account by the Treasurer, including interest, is $581.11, and occurred during his first term in office, with which I charge him.

In connection with these transactions, however, I respectfully submit that an Act of the Legislature, approved March 6, 1875, appropriates the sum of five hundred and thirty-three dollars ($533.00) to pay expenses actually and necessarily incurred under the provisions of the Act approved May 29, 1874, (under which the Treasurer issued these certificates in part), which provides, among other things, as follows:

"And in case any portion of such payment shall already have been actually and necessarily made by the Treasurer of the State, such Treasurer shall be reimbursed for such payment from the appropriation herein made."

I find an account among some papers in an envelope in the Treasurer's office, endorsed "Unchecked Items," in favor of the St. Louis Times Co. against the State of Arkansas, which reads as follows:

"LITTLE ROCK, July 14, 1874.

"For engraving and printing bonds, as provided for under an Act approved May 29, 1874, 3600 impressions, $356.00."

And under it, in pencil, the following: "$77.00 more due," which is approved by Gov. Elisha Baxter, and a receipt signed below the approval, as follows:

"Received a warrant from the Auditor upon the Treasurer for the amount of the above account.

(Signed) "JOSEPH E. WARE."

I also find another account, in favor of C. H. Wood, against the State for one hundred dollars ($100.00), for services rendered in numbering and issuing ten per cent. Arkansas bonds, under Act approved May 29, 1874, which is likewise approved by Gov. Baxter, and a receipt in blank endorsed on it by Mr. Wood.

These two accounts, together with the $77.00 balance, as mentioned above, make just the amount of this deficiency Act of March 6, 1875; but I cannot find that any warrant was over-drawn by the Auditor for either of these claims, except for the $77.00—in fact, none were issued, as evidenced by records of the Auditor's office. But there was a warrant drawn by the Auditor, dated April 28, 1875 (No. 1579), in favor of Gov. A. H. Garland, on this appropriation to "Cover expenses of engraving," etc., etc., "of bonds for the State," for the sum of ($248.77) two hundred and forty-eight dollars and seventy-seven cents, and the warrant No. 1730, for ($77.00) seventy-seven dollars, on June 28, 1875. The two warrants, making a total of three hundred and twenty-five dollars and seventy-seven cents ($325.77), drawn against this deficit appropriation, leaving a balance undrawn of two hundred and seven dollars and twenty-three cents ($207.23).

The plaintiff, by one of her counsel, admits that Treasurer Churchill paid the three hundred and fifty-six dollars ($356.00) to the St. Louis Times Company for printing bonds, etc., and the one hundred dollars ($100.00) to C. H. Wood for his account, and is equitably entitled to a credit therefor—the two amounts making together four hundred and fifty-six dollars, ($456.00). While there is not that amount ($456.00) of this deficit appropriation unexpended, I believe that Treasurer Churchill is clearly and equitably entitled to a credit for the $456.00, which he has paid, and was evidently of that character of disbursements contemplated by said deficit appropriation. I therefore place this amount as a credit against the over-issue hereinbefore found and charged, of five hundred and eighty-one dollars and eleven cents ($581.11), which leaves a net balance of one hundred and twenty-five dollars and eleven cents ($125.11)

against him on these transactions, with which I charge him in his first term. (See summary for first term.)

The next paragraph of the decree reads as follows:

"He will also state what credits the said Churchill has received on his accounts with the plaintiff for interest paid on said bonds and certificates of indebtedness, and what coupons or other evidences of said payments are in the treasury; and if he shall find that the said Churchill has received credit for any payments of interest for which there are no coupons or vouchers in the treasury, he will state the amount and the date of such credit and what, if any evidence there is in the treasury, of such payments."

INTEREST ON 10-YEAR TEN PER CENT BONDS.

Under this paragraph I find that the total interest that accrued on these bonds, during the three terms of Treasurer Churchill, was *payable* as follows:

During his first term, the sum of	$ 55,800 00
During his second term, the sum of	52,360 00
During his third term, the sum of	52,280 00

Making total int'st. that accrued in three terms of $160,440 00 (See Exhibit "A 13," herewith.)

And I find coupons in the treasury, maturing during the same time, by actual count, the sum of one hundred and fifty-nine thousand nine hundred and seventy dollars ($159,970.00), being four hundred and seventy dollars ($470.00) less than the interest due. (See Exhibit "A 14," herewith.)

I find that during his first term, Treasurer Churchill took credit for interest paid on these bonds in the sum of fifty-five thousand and ninety dollars ($55,090.00), being seven hundred and eighty dollars ($780.00) less than I find coupons for in the treasury, maturing in said term, but I here charge the Treasurer with eighty dollars ($80.00), being two (2) years interest on four (4) $100.00 bonds, numbers 322, 323, 360 and 512, which were received into the treasury May 26, 1876, in exchange and part payment for a $500.00 bond, No. 105, which latter bond was delivered with coupons attached, running back to July 1, 1874,

and the coupons for the years 1875 and 1876, on the four (4) $100.00 bonds above described, having been paid by him and found in the treasury by me, thus paying interest twice on the $400.00 for two years, which sum of eighty dollars ($80.00) deducted from the seven hundred and eighty dollars ($780.00) under-paid by him in this term, leaves a balance of seven hundred dollars ($700.00) of interest remaining unpaid, which is placed to his credit on this account in the second term. See Exhibit "A 15" herewith. This apparent discrepancy in not taking credit for the coupons found in the treasury maturing during the first term is explained by the fact that some of these bonds were not exchanged for certificates of special indebtedness until the second term, but had coupons attached maturing in the years 1875 and 1876 (the bonds all drawing interest from July 1, 1874, as fixed by the Acts), and when thus exchanged the coupons for the back years were clipped and paid, and appear among those found in the treasury as maturing during his first term.

During his second term I find that Treasurer Churchill took credit for interest paid on these bonds in the sum of fifty-three thousand two hundred and forty dollars ($53,240.00), and I find coupons in the treasury, maturing during this term for the sum of fifty-two thousand two hundred dollars ($52,200.00), to which add the balance of seven hundred dollars ($700.00) remaining unpaid from the first term, and we have a net credit to him of fifty-two thousand nine hundred dollars ($52,900.00), which, deducted from the credit taken of fifty-three thousand two hundred and forty dollars ($53,240.00), leaves an excess credit taken by him in the sum of three hundred and forty dollars ($340.00) above coupons found, with which I charge him in said term. See Exhibit "A 16" herewith.

In his third term I find that Treasurer Churchill took credit for interest paid on these bonds in the sum of fifty-two thousand and ninety dollars ($52,090.00), and I find coupons in the treasury maturing during this term in the sum of fifty-one thousand and nine hundred dollars ($51,900.00), being one hundred and ninety dollars ($190.00) less than the amount taken

credit for by him, with which excessive credit I charge him in said term. See Exhibit "A 17" herewith.

By comparing the amount of coupons found in the treasury, say, $159,970.00, with the amount of interest due on these bonds during the three terms of the late Treasurer, say, $160,440.00, it will be seen that there was outstanding, or could not be found, only the sum of four hundred and seventy dollars ($470.00) in coupons for the three terms. I find from examining the schedules of coupons redeemed by Treasurer Woodruff from these bonds, that in the first and second quarters of 1881, and third quarter of 1882, he has redeemed twenty-nine (29) $10.00 coupons, making two hundred and ninety dollars ($290.00) which had matured during Treasurer Churchill's administration, leaving only a balance of one hundred and eighty dollars ($180.00) in coupons unaccounted for, ninety dollars ($90.00) of which matured in his first term, and ninety dollars ($90.00) in his third term. The only evidence I find of the payment of this one hundred and eighty dollars ($180.00) of missing coupons is the letter "R," in red ink, marked on the Bond Register opposite each bond in columns, under the different years in which they matured, beginning with the year 1875 when the first coupon fell due. This was a check-mark used by Treasurer Churchill on his register of bonds redeemed to denote the payment of each coupon as it fell due, and the same mode is followed now by Treasurer Woodruff to denote the same thing.

The next paragraph of the decree reads as follows:

"He will ascertain whether the said Churchill received any improper and excessive credits by reason of the transactions with the German Bank, alleged in the seventh paragraph of the complaint, and if so, the amount and date of such excessive credits."

GERMAN BANK TRANSACTIONS, $13,074.30.

Under this paragraph I find from the testimony of C. T. Walker, who was cashier of the German Savings Bank at the time (whose testimony is submitted herewith, marked "G"), that on

the 31 day of July, 1877, the State Board of Finance negotiated a loan from said bank of thirty thousand dollars ($30,000.00), payable in thirty days after date, and afterwards, on the 8th day of August, 1877, the Finance Board renewed the note for the sum of thirty-six thousand and three hundred dollars ($36,300.00). The original note, with the credits thereon, was shown Mr. Walker, who fully identified it by the bank number thereon as the one executed by the Finance Board in renewal on August 8, 1877, a verified copy of which is appended to his deposition as Exhibit "16" thereto, the original being in the treasury, subject to inspection by the court.

This note was executed, as shown by his testimony, and embraces the following amounts:

The original note for the loan of.....	$ 30,000 00
Certain Auditor's currency warrants which are referred to in his deposition (schedule of which is hereto appended, marked "Exhibit A 18"), which warrants were held by the bank in the sum of.....	6,000 00
And thirty-six days' interest on the original note for $30,000.00 from its date, July 3, 1877, up to and including the 8th day of August, 1877, at ten per cent.....	300 00
	$ 36,300 00

The Auditor's warrants embraced in this note, were delivered by Mr. Walker, at the time of its execution by the Finance Board, to Mr. John C. Peay, Deputy Treasurer under Treasurer Churchill, or to the Finance Board (Mr. Walker is not certain on this point), except warrant No. 1452, which was for $1648.00, and as only the sum of $789.88 was included in the note, Mr. Walker executed a receipt to the Treasurer for that sum as being paid on it, and held the warrant; the remainder of it, say $858.12, being still the property of the bank.

This note was paid as follows: On December 31, 1877, by an Auditor's warrant on the Treasurer in favor of the German Savings Bank for the sum of seventeen thousand dollars ($17,000.00), (which warrant was identified by Mr. Walker,

and a certified copy of it made on Exhibit to his deposition), and on April 23, 1878, by the sum of twelve thousand dollars ($12,000.00) in cash, and on July 1, 1878, the balance of principal and interest was also paid in cash amounting to the sum of nine thousand five hundred and eighty-nine dollars and four cents ($9589.04). These credits, when added together, say $17,000.00, $12,000.00 and $9589.04, making a total of thirty-eight thousand five hundred and eighty-nine dollars and four cents ($38,589.04), which was the amount of note and interest when paid. Keeping in mind the fact that six thousand dollars in Auditor's warrants were embraced in and formed a part of this note, it now becomes necessary to ascertain when and what credits Treasurer Churchill took for paying it.

The first credit I find is the Auditor's warrant for seventeen thousand dollars ($17,000.00) issued to the German Savings Bank hereinbefore referred to, which was paid by him in currency, and a credit taken therefor, in the fourth quarter of 1877, being embraced in a credit taken on General Revenue account as "Auditor's warrants redeemed in currency," $61,769.90. (See Fund Ledger page 11.) A duly certified copy of the schedule of warrants so redeemed in this quarter, is hereto appended, marked Exhibit "A 20." The next two payments on the note of $12,000.00 and $9589.04 when added together make $21,589.04 and I find that an Auditor's warrant No. 1065, was issued to Treasurer Churchill, for this sum on the 30th of September, 1878, and that he took credit for it in the third quarter of 1878, it being embraced in a credit of $212,029.71 taken in that quarter for "Auditor's warrants redeemed" in currency. See Exhibit "A 21" herewith, and a verified copy of the warrant is also hereto appended, marked Exhibit "A 22."

Thus far these credits are proper, and cover just the amount found to have been due and paid on this note and interest, but I further find that in the same quarter (third quarter 1878) in which Treasurer Churchill took credit for this warrant for $21,589.04, which was the last credit he was entitled to on this bank transaction, he also took credit *in the same schedule* for the identical warrants embraced in the note and identified by Mr.

Walker as such, amounting to the sum of six thousand dollars ($6000.00). See Exhibit "A 18." These warrants, for the sake of identification and reference, are marked on Exhibit "A 21" with the letter "A" in red ink, to distinguish them from others in the same Exhibit referred to next. This shows clearly that the Treasurer took credit twice for these warrants, once in the warrants issued to pay off the note, and again in the credit taken for these warrants themselves, as being redeemed themselves in currency. This transaction occurred in the third quarter of 1878, and fixes the liability in his second term.

I further find, from the testimony of Mr. Walker, that certain other Auditor's currency warrants, amounting in the aggregate to seven thousand and forty-five dollars and twenty-one cents ($7045.21), referred to in his deposition as Exhibits 18 to 77 inclusive, which are set out in detail in Exhibit "A 19" to this report, were redeemed from the German Savings Bank by Treasurer Churchill, in two drafts drawn by him on Latham, Alexander & Co., of New York, one for $6000.00, dated July 12, 1877, and the other for $1074.31, dated August 11, 1877, amounting together to $7074.31, which was in excess of the amount of warrants redeemed from the bank in the sum of $29.10, which sum Mr. Walker handed Mr. John C. Peay, Deputy Treasurer, in cash. I find by reference to Fund Ledger, page 11, on General Revenue account in the third quarter 1877, that Treasurer Churchill took credit for redeeming these warrants, by the following entry:

"By drafts on Latham, Alexander & Co., New York, paid German Savings Bank, $7074.31."

This credit was proper and covered just the amount of warrants redeemed, and currency received from the bank, and if the Treasurer has charged himself with the $29.10 in cash received at the time from the bank, and had stopped here, all would have been proper.

But I find that in the third quarter of 1878, just one year afterwards, he takes credit *for these identical warrants*, as being redeemed in currency and schedules them among other warrants redeemed in that quarter. For reference to these war-

rants see Exhibit "A 19," and as to the credit taken for them in third quarter 1878, see schedule of warrants redeemed in that quarter, marked Exhibit "A 21," and opposite each of said warrants the letter "*B*" in red ink, to distinguish from those embraced in the previous transaction with the said bank.

Thus he takes a credit by the draft paid in redemption of the warrants, and again by the warrants themselves, making a double credit. So I find and report that Treasurer Churchill is chargeable, during his second term with the sum of six thousand ($6000.00), as an excess credit taken in redemption of Auditor's warrants embraced in the note paid the German Savings Bank for $36,300.00, and in the further sum of $7045.21, as an excess credit taken in the redemption of certain other warrants from said bank by drafts on New York; and also, in the further sum of $29.10 in currency received from said bank in this transaction, which he has failed to charge himself with, making a total excess of credits taken in and about these two transactions with said bank, in the sum of $13,074.31, which occurred in the third quarter 1878, and in his second term, with which I charge him. See Exhibit "A 23," herewith.

The next paragraph of the decree reads as follows:

"He will ascertain whether there was any excessive issue of scrip for the payment of Auditor's warrants or over-payment of such warrants by the said Churchill in scrip or currency, as alleged in the eighth paragraph of the complaint, and will state the date and amount of any excessive issue of scrip or over-payment as aforesaid, and whether the same was in money or scrip. He will further ascertain whether there was any excessive or illegal issue of scrip or Treasurer's certificates by the said Churchill for any other purpose, and the amount and date thereof."

Under this paragraph I find from a careful inspection of the Auditor's warrants, register of Treasurer's certificates, and stub books, that Treasurer Churchill issued scrip or Treasurer's certificates twice on the same warrants, amounting to the sum of five hundred and ninety-five dollars and eighty cents, of which there was issued during his first term in excess, the sum of five

hundred and eighty-two dollars and fifty-one cents ($582.51). See Exhibit "A 24" herewith.

And in his third term the sum of thirteen dollars and twenty-nine cents ($13.29). See Exhibit "A 25" herewith.

The dates of the first and second issue on each warrant, the numbers of the Treasurer's certificates issued thereon, and a full detail of each excessive issue will appear from these Exhibits which have been prepared with much pains and care.

I therefore charge him with the above sums on said terms payable in State scrip.

I further find that, during his three terms he has issued State scrip on Auditor's warrants, that had been previously paid in currency, in the sum of nine hundred and seventy-eight dollars and sixty-five cents ($978.65) of which sum there was issued in his first term the sum of ($16.35) sixteen dollars and thirty-five cents. See Exhibit "A 26."

And in his second term the sum of five hundred and seven dollars ($507.00). See Exhibit "A 27."

And in his third term the sum of four hundred and fifty-five dollars and thirty cents ($455.30). See Exhibit "A 28" all herewith.

These warrants were all endorsed "payable in currency," and were so paid and credited in the quarterly schedules of warrants redeemed in currency, indicated by the quarters opposite each, and afterwards Treasurer's certificates were issued on them, thus causing the State to pay them twice.

I have carefully inspected the schedules of warrants redeemed and filed by the Treasurer with the Auditor, on which these warrants all appear as redeemed in currency, and find the credits properly taken for each one.

In some instances it appears, by reference to these Exhibits, that the scrip was issued on the warrants the same day they were redeemed with currency, in others a day or two after, and in others several months afterwards.

I give the quarter in which each warrant was redeemed in currency, but the exact date is given opposite the issue of scrip

on each, together with the numbers of the Treasurer's certificates issued thereon.

I therefore charge the late Treasurer in his several terms, as shown by these Exhibits, with the amount of State scrip issued on these warrants improperly. One of them, I find, was issued to myself for $6.35 and twice paid, once in currency and once by issue of State scrip, but only paid to me once.

I further find that during his first term he issued Treasurer's certificates in excess of certain Auditor's warrants redeemed by him with scrip, in the sum of seven hundred and eighty-six dollars and fifty-one cents ($786.51). See Exhibit "A 29."

And in his second term in the sum of one hundred and forty-six dollars and seventeen cents ($146.17). See Exhibit "A 30."

And in his third term in the sum of two dollars and sixty-nine cents ($2.69). See Exhibit "A 31."

The warrants referred to in these Exhibits, were all endorsed "payable in scrip," except two in Exhibit "A 29," five in Exhibit "A 30," and two in Exhibit "A 31;" on each of which is endorsed "payable in scrip" a certain sum, and in currency a certain sum. The currency amounts being correctly set out opposite each of said warrants in these Exhibits, and I find from examination of his schedules of warrants paid in currency, during the quarters in which he has redeemed these, that he has taken proper and correct credit for the currency paid on each, thus leaving the over-payment on each to be in scrip.

I have carefully and with much pains examined and compared the stubs, the registers of scrip issued and the Auditor's warrants, and find the over-issue to be as stated opposite each warrant, except on warrant No. 1180 issued to John J. Jenkins, (see Exhibit "A 30"), on which the over-issue charged is $100.00. The stubs in this instance show no excessive issue on this warrant, but the register of Treasurer's certificates issued shows certificate No. 435 for $100.00 to be *registered* and *redeemed*, although no stub can be found for it. This number (435) was skipped in numbering the stubs and register when the issue and registration was first made, but it is inserted on the register afterwards by interlineation, and marked redeemed, all

in the same handwriting, showing that it must have been issued, but not registered until it was paid into the treasury and redeemed.

I therefore feel compelled to charge it as an over-issue.

Treasurer's certificate, No. 567, on Fractional Book, No. 1, issued October 7, 1876, on Auditor's warrant, No. 1266, to James A. Henry, was originally issued and registered as $200.00, but the Stub and Register have both been raised to $250.00, and the scrip redeemed for that amount, which change makes an over-issue of $50.00 on this warrant. See Exhibit "A 29."

I also find in this connection, that Treasurer Churchill has *redeemed* Treasurer's certificates which were registered, *but not issued as shown by the stubs*, in the sum of $50,00 during his first term (see Exhibit "A 32"), and in the sum of $30.00 in his second term (see Exhibit "A 33"), and in the sum of $10,00 in his third term (see Exhibit "A 34"), making together the sum of $90.00. These amounts are not embraced in any previous charge made by me for over-issue of scrip, as I have charged him with no over-issue, unless both stub and register warranted it; except, where it had been redeemed by the Treasurer.

Some of these certificates, it will appear by the Exhibits, were registered twice and redeemed twice, but only one stub to be found, and a careful examination of the Auditor's warrants on which they purport to be issued, with the amount actually issued as shown by the stub books and register, shows that these certificates were all in excess of the amount necessary to pay the warrants. I therefore charge him in his respective terms, with these amounts of State scrip.

I also find that, on the 2nd day of October, 1877, the late Treasurer issued certificate No. 3, of Swamp Land scrip, in the sum of $120.00 on Auditor's warrant No. 3, issued to George T. Mahon instead of paying it from Swamp Land scrip then in the treasury, as directed by the warrant; afterwards in the fourth quarter, 1877, he took a credit on his account with the Swamp Land Fund with the sum of $120.00 Swamp Land scrip, as being paid in the redemption of this warrant, when in

fact he paid out no Swamp Land scrip thereon, but issued new scrip therefor, which credit was consequently erroneous, and I charge him therewith in Swamp Land scrip.

But in this connection I find that Treasurer Churchill charged himself with the Swamp Land scrip received from J. N. Smithee on purchase of swamp lands June 28, 1878, in the sum of $40.00, when he had actually received and receipted for only the sum of $30.00, making an over-charge against himself of $10.00, which, deducted from the $120.00 herein charged to him, leaves him chargeable with the sum of $110.00 in Swamp Land scrip as an excessive credit taken, which occurred in his second term, and is fully set out in Exhibit "A 35," herewith, to which reference is made.

My attention has been called, by looking over the scrip registers and stubs, to Treasurer's certificate No. 1363, issued to J. B. McCracken, Treasurer of Nevada County, October 26, 1877, on Auditor's warrant No. 2090, which appears by the stub and register to have been issued for $1.78, but in the redemption column of the register opposite this number, it appears to have been redeemed for $50.00.

I am satisfied this was a clerical mistake in entering it, as a number of $50.00 certificates preceded it, which appear to have been marked redeemed in the same handwriting with this one.

I come now to report the result of my investigation under the latter part of the paragraph last quoted from the decree, which instructs me "further to ascertain whether there was any excessive or illegal issue of scrip or Treasurer's certificates by the said Churchill for *any other purpose*, and the amount and date thereof."

The amount of labor necessitated by this sentence cannot be estimated by the result shown. I append as Exhibit "A 36," a statement showing scrip which appears on the register to have been regularly issued, but for which no stubs can be found, amounting to $3207.00. This runs through the three terms of Treasurer Churchill, and as I make no charge therefor, I use only one table for the whole.

We here find many instances of scrip registered twice, with only one stub to correspond; some registered and *redeemed* without a corresponding stub, and some registered and *redeemed twice* with but one stub. I find, however, that in only a very few and rare instances does this scrip registered twice, with only one stub, appear to be redeemed more than once. Such as does appear to have been redeemed twice from one stub, or redeemed once with no stub, is charged to him in Exhibits "A 32," "A 33" and "A 34," hereinbefore referred to. I also find many blank stubs in the stub books of all denominations, from which the certificates have been detached, but with no mark, number or designation on them to show what disposition was made of the scrip.

These blanks amount to a considerable sum, which, however, I cannot compute, as many of the stubs are in blank and indicate no amount.

I also submit herewith an Exhibit "A 37," showing scrip to have been issued as appears from the stub books, but not entered on the register, amounting to $3746.00. This also runs through the three terms, but as I make no charge thereon I use one table for the whole. From this it will appear that scrip was issued twice on stubs and registered but once; some issued once on the stubs, but not registered; some without number on the stubs and without register, and in some instances large amounts were issued as much as *three times* on the stubs, but only *twice* registered.

A very careful, tedious and protracted examination of the Auditor's warrants with the stub books from which these triplicate issues of scrip appear, discloses the positive fact that each one of the triplicate issues (with one exception hereafter referred to), although registered but twice, was actually necessary to complete the issue on the Auditor's warrants opposite each, and which the stub books show them to have been issued on. The failure of the Treasurer, therefore, to register them but twice, although issued three times, was clearly an oversight not detrimental to the interest of the State. In one place, eighty-one pieces, and in another one hundred and eighteen pieces of

scrip for $10.00 each, aggregating $1990.00, appear thus issued three times on the stubs, but twice registered, when in fact the triplicate issue was necessary to complete the issue on the various Auditor's warrants set opposite to each, as before stated.

One transaction of this kind within my personal knowledge clearly illustrates the statement hereinbefore made.

On October 4, 1877, there was issued to B. W. Green, Treasurer of Hempstead County, an Auditor's warrant, No. 2008, for $3045.90 in scrip on School Fund account, which Green received in person, and properly accounted for, I at the time being clerk of said county, and charging him therewith. In this issue to him, certificates Nos. 17,227 to 17,326 inclusive, for $10.00 each, amounting to $1000.00, were duplicated on the stubs, the first issue being in the end of one stub book, and the second issue in the beginning of another, but only one register was made of these numbers, and as now appears by the *registers*, Green only received $2045.90, which is $1000.00 short of the face of the warrant, when, in fact, he received the whole amount, and the duplicate issue on the stubs should have been duplicated on the registers, as it was actually necessary to complete the issue on the warrant.

On October 1, 1875, four certificates for $500.00 each were issued without number on the stub, and without registration, between Nos. 45,007 and 45,008, but by actual count and verification, were found necessary to complete the issue on warrant No. 2010. Another instance of four pieces for $10.00 each, issued between Nos. 40,457 and 40,458, on August 16, 1875, without number on stub and not registered, were found necessary to complete the issue on warrant No. 1866. A similar occurrence appears based on warrrants Nos. 1867, 1876 and 1159. These things I find to be absolutely true, from a close and careful personal inspection of the Treasurer's records.

What effect this explanation of the apparent discrepancies in Exhibit "A 37" may have upon similar apparent discrepancies appearing in Exhibit "A 36" of scrip *registered* but not stubbed, I leave for the court to determine.

I find only one exception to the foregoing statement, which is in the issue of scrip on Auditor's warrant No. 1835, wherein there was an over-issue of $10.00, which is charged in Exhibit "A 29."

The remarks made opposite each transaction in Exhibit "A 37" fully explain themselves, and all of the certificates issued on the stubs, therein recited, whether *registered or not*, are found necessary to complete the issue on the warrants therein named.

The next paragraph of the decree reads as follows:

"He will ascertain in what manner an Auditor's warrant alleged in the ninth paragraph of the complaint to have been issued on the 16th day of August, 1875, in favor of Jefferson County was paid; what funds, if any, were in the treasury belonging to said county, what credits were entered in favor of the plaintiff and of said county; and will restate said transaction charging the said Churchill with any scrip that remained in his hands unaccounted for."

JEFFERSON COUNTY, $2265.92.

Under this paragraph, I find that on the 16th day of August, 1875, there was in the State treasury to the credit of Jefferson County, the sum of $1570.47 in county scrip, and the sum of $2265.92 in State scrip, as shown by the "record of tax due counties" (in the Treasurer's office) on page "134," which had been received from the sale of lands by the Commissioner and from non-resident tax-payers, all of which was on hand the first day of the third quarter of 1875.

On the 16th day of August, 1875, the Auditor drew his certificate, No. 23, on the State Treasurer in favor of H. H. Kenyon, Treasurer of Jefferson County, for these funds, as shown by a certified copy of the stub of said certificate, hereto appended, marked Exhibit "A 38," (the original warrant not being found in the treasury), and the Treasurer paid thereon the sum of $1570.47 in county scrip and charged the same to Jefferson County, as appears by reference to page 134 of said Record, and at the same time he *issued* to said Kenyon the sum of $2265.92 in State scrip, as shown by the Stub Books and

Register of scrip in his office, to have been in payment of Auditor's certificate, No. 23, issued on that day to said Kenyon.

On the same day he charged Jefferson County with the sum of $2265.92 in State scrip, "Paid to H. H. Kenyon," (see page 134, as above), when, in fact, he did not pay out the scrip actually in the treasury to the credit of Jefferson County, but paid the same by issuing new scrip therefor, whereby the State was made to pay what she did not owe. I append hereto a certified copy of Treasurer Churchill's report to the Auditor in the third quarter of 1875, showing amounts paid to counties for taxes due them, by him as such Treasurer, marked Exhibit "A 39," which recites the payment of the above amounts to Jefferson County, and the Auditor entered a credit on his books to the Treasurer, for having paid the same, which credits agree with those taken by the Treasurer on his own books therefor.

I also append hereto as Exhibit "A 40," a re-statement of Treasurer Churchill's account on this transaction, whereby it is shown that he owes the State of Arkansas the sum of $2265.92 in State scrip, remaining in his hands unaccounted for on the 16th day of August, 1875, which transaction occurring in his first term is charged to him accordingly.

The next paragraph of the decree reads as follows:

"He will ascertain what amount of the Auditor's warrants and Treasurer's certificates referred to in the tenth paragraph of the complaint, were in fact redeemed by the said Churchill prior to his settlement with the Auditor for the first quarter of the year 1875, for what amount he received credit on that account in said settlement, and if such credits exceed the amount of the warrants and certificates which were cancelled and preserved in the office; he will ascertain such excess, and what disposition was made by the said Churchill of the missing warrants and certificates, and whether the said Churchill received any excessive credit by reason thereof."

Under this paragraph, I find that, Treasurer Churchill, during the first quarter of 1875, redeemed with currency (under a distribution made by the State Board of Finance, by Act approved February 22, 1875, for paying members and officers of the

General Assembly, and the officers of the Executive and Judicial Departments), the sum of eighteen thousand five hundred and thirty dollars and eight cents ($18,530.08), in Auditor's warrants, and the further sum of twenty thousand seven hundred and forty-four dollars ($20,744.00), in Treasurer's certificates, amounting together to $39,274.08, and took credit therefor in currency on General Revenue account for that quarter in his settlement with the Auditor, as shown by entry on page 17, of the "General Account Book" of his office, and also by credit taken on page No. 3, of his Fund Ledger for "Auditor's warrants redeemed $39,276.83," which credit embodies the above amounts, with one other warrant for $2.75 redeemed from F. M. Elsey in currency. These credits are also shown by the schedules, made of them by Treasurer Churchill, for the first quarter 1875, now on file in the Auditor's office, which I have examined and find to correspond exactly with the credits taken therefor by the Treasurer on his books. The testimony of A. J. Smith, hereto appended, marked "J," shows that he was Deputy Treasurer under Treasurer Churchill at the time these warrants and certificates were redeemed with currency, that he prepared and signed the schedules therefor, as such Deputy, and filed them with the Auditor and took the proper credits therefor on the Treasurer's books, holding these warrants and certificates as vouchers for the currency so paid out for them.

I have carefully compared these schedules, so far as they relate to Auditor's warrants redeemed, with the original warrants now in the treasury and find every warrant therein recited to be actually present in the treasury.

$20,744.00.

I have made inquiry at the Treasurer's office for the Treasurer's certificates redeemed with currency, amounting to twenty thousand seven hundred and forty-four dollars ($20,744.00) but was informed that they were not there.

The testimony of W. J. Turner, Deputy Treasurer under Treasurer Woodruff, herewith submitted, marked "H," shows

that he was present and assisted in making the count of the funds received by Treasurer Woodruff from Treasurer Churchill, and also in preparing the receipts therefor, and that no Treasurer's certificates were turned over to Treasurer Woodruff as vouchers which had been redeemed in currency, except a small package said to contain $615.80, which shows to have been redeemed in currency in 1876, and that no other scrip was received or receipted for by Treasurer Woodruff not borne on the books of the treasury as balances on hand, except the sum of twenty-six thousand eight hundred and ninety-four dollars and forty cents ($26,894.40,) which was in *excess* of the balances due the State, for which he executed to Treasurer Churchill a/memorandum receipt.

The testimony of Mr. A. J. Smith further shows that these certificates "were punched and so mutilated that they could not be used again, and were put up in packages by him, and marked Auditor's warrants and Treasurer's certificates redeemed with currency; that they were kept separate from other scrip, and were held as vouchers for the money paid on them, and were in the treasury when he left there in June, 1875."

He examined the original entries of these transactions made by him, while Deputy Treasurer, as also the schedules filed by him with the Auditor in the first quarter of 1875, covering these warrants and certificates, and states that the credits taken by Treas rer Churchill therefor on his Fund Ledger correspond with the original entries made by him.

The testimony of Mr. Beall Hempstead, herewith submitted, marked "K," states that he acted as clerk for Treasurer Churchill during the year 1875, and his principal work was in connection with the scrip department of the office—that there were two (2) packages of State scrip redeemed with currency during the first quarter of 1875, and he examined some entries on page 638 of a record known as "Cashier's Ledger," belonging to the Treasurer's office, in my presence, and states that the words "paid in currency" opposite packages of scrip Nos. 18 and 19, were in his handwriting; said packages containing together the sum of twenty thousand seven hundred and twenty-

six dollars and sixty-nine cents ($20,726.69), and that he knows these to be the packages redeemed with currency by Treasurer Churchill during the month of March, 1875. He further states that he knows of no other redemption of scrip with currency in any considerable amount by said Treasurer, and that he wrote the words "paid in currency" opposite the Nos. 18 and 19 at the time he scheduled them in the back of said "Cashier's Ledger" on page 638, and did so at the time under the direction of Mr. A. J. Smith, then Deputy Treasurer.

The testimony of Mr. John C. Peay, herewith submitted, marked "L," states that he was Deputy Treasurer and Cashier under Treasurer Churchill from about June 5, 1875, until the month of January, 1881, and he knows of his own knowledge that these two packages of Treasurer's certificates or scrip redeemed with currency, containing together $20,726.69, were burned December 31, 1877, by the Burning Board, and made a part of the $1,065,442.00 shown to have been burned on that day.

By reference to the "Cashier's Ledger" of the Treasurer's office, hereinbefore referred to, I find in the latter part of it, a memorandum of packages of State scrip, put up by the Treasurer, showing the number of each package and the amount it contained. On page 638 of this book, and among other packages so scheduled, I find the following:

No. 18, paid in currency	$ 10,733 69
No. 19, paid in currency	9,993 00
Making together	$ 20,726 69

These are the two (2) packages identified by Mr. Beall Hempstead as those redeemed with currency by Treasurer Churchill in the first quarter 1875, and referred to in the testimony of Mr. John C. Peay as being burned December 31, 1877.

I find in the Treasurer's office a schedule of five per cent. and non-interest bearing scrip destroyed by burning December 31, 1877, a certified copy of which I append hereto as Exhibit "A 41," which shows that these two packages of Treasurer's certificates, amounting to $20,726.69, were actually burned on that day, which Certificate of Burning is signed by W. R.

Miller, Governor; B. B. Beavers, Secretary of State, and John Crawford, Auditor of State, and amounts to the sum of $1,065,442.00, and was credited to the Treasurer on the following accounts:

Of which sum there was funded in six per cent. bonds, known as Loughborough Bonds, the sum of	$ 145,000 00
On account of General Revenue the sum of	724,454 62
On account of Common School Fund the sum of	195,987 38
	$1,065,442 00

I have examined Treasurer Churchill's account with the General Revenue, and find that in the fourth quarter of 1877, on page 11 of the Fund Ledger, he takes the following credit: "State scrip destroyed by burning under Act of May 28, 1874," the sum of $724,454.62; and on his account with the Common School Fund, on page 55 of the Fund Ledger, in the same quarter, he took the following credit: "State scrip destroyed by burning under Act of May 28, 1874, the sum of $195,987.38;" and the remainder of the $145,000.00-of the scrip so burned on account of six per cent. Loughborough Bonds funded is properly accounted for in the first part of this report, in connection with the funding of said bonds.

It therefore appears evident from the credits taken by th Treasurer for the scrip burned December 31, 1877, that these two (2) packages, 18 and 19, which have been redeemed with currency in the first quarter of 1875, were included in and formed a part thereof, and not being charged on any account, but held by him as vouchers, becomes an excessive credit with which he is chargeable.

I therefore find and report that of the sum of $20,744.00 in Treasurer's certificates redeemed with currency by Treasurer Churchill in the first quarter 1875, the sum of $17.31 is wholly unaccounted for and chargeable to him in his first term. See Exhibit "A 42."

And that the sum of $20,726.69 the balance thereof, which was burned December 31, 1877, was improperly credited by

him and with which I charge him in his second term. See Exhibit "A 43."

The next paragraph of the decree reads as follows:

"He will ascertain whether the said Churchill failed to cancel any Treasurer's certificates redeemed by him in the manner alleged in paragraph '10 A' of the complaint, and whether such certificates were put in circulation after having been redeemed, and were redeemed more than once, and whether any excessive interest was paid by the said Churchill in the redemption of interest-bearing certificates, and will make a statement thereof, showing what amount of Treasurer's certificates were issued as aforesaid or redeemed more than once, if any, and the amount of excessive interest paid in the redemption of such certificates, if any, fixing the dates of such transactions and charging him therewith."

In response to this paragraph, I respectfully report that I find numerous instances where non-interest bearing scrip has apparently been entered as redeemed on the Register more than once, which is principally set out and enumerated in Exhibit "P" to the "Senate Committee's Report" made in this cause, which being very long, I beg leave to refer to instead of making a copy thereof as an Exhibit to this report, amounting to something over $3000.00; this list I have looked through carefully and find over $1000.00 of it that, while redeemed more than once, yet was actually and properly issued on Auditor's warrants, and the numbers were duplicated on the stubs in making the issue, but by some oversight only registered once; so that when the second issue on any given number was redeemed, there was no proper space for it to fill on the Register, and it was placed opposite the first blank found nearest to the proper number and redeemed as of the proper number. Exhibit "A 37," of this report, hereinbefore referred to, embraces $3746.00 of scrip issued as shown by the stubs, but not registered, most of it being a duplication of numbers on the stubs, with only one registration, or triplicate issue on stubs with two registrations, which I hereinbefore found and reported to have been

properly issued on the warrants named, but to be short on the registers.

Now, this entire amount, when redeemed, will have to be entered on the registers as redeemed opposite some other numbers than their own, because the registers do not give space and number for as much as was issued, which will bring about just the state of case mentioned in the paragraph of the decree under consideration. I find a considerable amount of such transactions covered by my Exhibit "A 37."

The foregoing applies to non-interest scrip, but I find a still larger amount of five per cent. interest scrip referred to in said Exhibit "P," of Senate Committee's Report, upon which that part of the complaint charging over-redemption by the late Treasurer, is doubtless based.

All this five per cent. interest-bearing scrip, with possibly a few exceptions, was issued by Treasurer Churchill's predecessors in office, and much of it had been redeemed also before his term of office commenced; the same custom seems to have been followed, in marking this scrip redeemed on the registers, that was used in marking the non-interest scrip redeemed, which was to register a piece when redeemed opposite the nearest blank to the proper number, if the proper number had been previously redeemed; and having found conclusively during this investigation that much non-interest scrip was properly and lawfully issued by Treasurer Churchill that he failed to enter on the register, thereby necessitating the entering of much of it when redeemed opposite improper numbers, it is but fair to presume that the same irregularities existed in the issuance of interest-bearing scrip.

The authority given me under the decree to make this investigation, does not extend back of Treasurer Churchill's administration, or I feel satisfied I could demonstrate with reasonable certainty that such irregularities did exist, which in their consequences follow the scrip to its redemption during Treasurer Churchill's time, and caused the apparent discrepancies now under consideration.

In relation to the allowance of excessive interest in the

redemption of five per cent. scrip by Treasurer Churchill, I have examined the numerous instances brought to or coming within my observation, (it is not expected, I presume, that I should go through all the registers covering the issue of several hundred thousand pieces of scrip and verify the interest allowed on each), and find that all of it was issued and most of it redeemed prior to Treasurer Churchill's first term.

In some instances, however, where this scrip *was* redeemed by Treasurer Churchill, these appear positive evidence of over-allowance in interest; but all of this scrip is presumably burned, as the burning on June 26, 1879, covered all borne on the Treasurer's books as balances on hand April 1, 1879, excepting a small amount, and I have no means of ascertaining whether the Burning Board, who verified the count of it when burned, allowed the Treasurer the excessive interest or not.

I find in back of the Cashier's Ledger, opposite these packages of scrip scheduled and burned at different times, notations of frequent errors found by the Board in the contents of many of the packages, some being marked over and others short, with the corrected figures opposite each—these corrections, in many instances, amounting to only small sums, in others to several hundred, and in a few to from one to three thousand dollars, and the scrip was scheduled, burned and credited to the Treasurer by the corrected count and verification made by the Burning Board.

I am informed by Mr. Arlow Farmin, who was Deputy Auditor during the administration of Treasurer Churchill, that the Burning Board in each instance verified the count of interest, as well as principal, of the scrip so burned.

In conclusion, therefore, under this paragraph I report that I cannot find satisfactory evidence to warrant me in making a charge against the Treasurer for any errors in the redemption of scrip more than once, or in the allowance of excessive interest thereon.

The next paragraph of the decree reads as follows:

"He will ascertain if the said Churchill received any eight per cent interest-bearing State scrip, as alleged in 'Paragraph 10 B' of

the complaint, the date of said receipt, whether said scrip is in the treasury, and if not, what disposition was made thereof, and what, if any, interest thereon is chargeable to the said Churchill."

EIGHT PER CENT. SCRIP.

Under this paragraph I find that Treasurer Churchill during his three terms received from various sources in eight per cent. interest-bearing State scrip, the sum of five thousand four hundred and fifty-two dollars and twenty-five cents ($5452.25), see Exhibit "A 44," and that on the 26th day of June, 1879, there was burned of this the sum of $5403.77, reference being made to Cashier's Ledger of the Treasurer's office, page 627, and to words "eight per cent." in pencil opposite package No. 166, which package was embraced in the certificate of burning on that day.

The testimony of Mr. Albert A. Belding, herewith marked "M," states positively that this package was scheduled by him and embraced in said burning.

This amount deducted from that received by him in "Exhibit "A 44," leaves the sum of forty-eight dollars and forty-eight cents ($48.48) in his hands at the time.

I am told by Treasurer Woodruff that he received about $300.00 in eight per cent. scrip, from Treasurer Churchill as currency on balances due the State by him, which accounts for more than his books show he had received during his three terms. Some of this he may have received from his predecessor, Treasurer Newton, among other State scrip on hand at the time; if so, it was receipted for by him as "State scrip" without any distinguishing marks, as his receipt to Treasurer Newton shows no eight per cent. scrip on its face.

I therefore report that I find nothing in connection with this eight per cent. scrip transaction on which to base a charge against the late Treasurer.

The next paragraph of the decree reads as follows:

"He will ascertain if any taxes were paid into the State treasury for the redemption of county and city bonds as alleged in 'paragaphs 11 and 11 A' of the complaint; the amount,

date and kind of funds in which the same were paid, and on account of what counties and cities or towns; the amount of the bonds and coupons of the several counties, cities and towns redeemed by the said Churchill, with said funds, and the date of such redemption; also the amounts charged by the said Churchill against the several counties on account of the aforesaid redemptions, and he will make a statement of any excessive or erroneous charges as aforesaid."

Under this paragraph I have the honor to report that I have made a careful inspection and examination of the various county and city interest accounts kept by Treasurer Churchill, and have counted all coupons found, and examined all Auditor's or other receipts, as well as all schedules filed by him with the Auditor referring to any credits taken on this account, and find only the following errors which are tabulated by terms.

Those occurring in the first term are embraced in Exhibit "A 45," herewith.

FIRST TERM—COUNTY AND CITY INTEREST.

CONWAY COUNTY.

In this county's interest account, I find that on the 30th day of September, 1876, (third quarter) Treasurer Churchill charged the county with coupons redeemed $1860.00, and amount paid on judgment of $272.67, making a total of $2132.67 in one entry. Again in the same quarter, with coupons redeemed $728.00, making a total in that quarter of $2860.67. Of this total, the sum of $2588.00 was for coupons, and $272.67 was for costs and interest due on two judgments against the county in the Federal Court, in favor of George Merrill and A. W. Knowles, respectively.

I find the Auditor's receipt to him for $2568.00 in coupons for that quarter, and I find just this amount in coupons also, by actual count, showing an overcharge of $20.00 in currency, in that quarter.

I find the receipts of E. W. Kimball, attorney for Merrill and Knowles, to the Treasurer for the amounts of the costs and interest on these two judgments, dated July 20, 1876, which payments are reported by the Treasurer, and charged in third quarter of 1876.

But on January 1, 1877, the Treasurer reported to the Auditor that he had paid the same judgments in the fourth quarter of 1876, and he charged the county therewith, say $271.67 (a difference of $1.00, he paying that sum too much in first payment). Proper reference to the pages and records of the Treasurer's office, where these entries appear, as well as certified copies, or certified abstracts of the vouchers, on which they are based, are referred to in detail in Exhibit "A 45," which excessive charges of $20.00 and $271.67, making $291.67, are in currency, and so charged by me.

FRANKLIN COUNTY.

On June 30, 1876, the Treasurer charged this county with $176.00 in currency for coupons redeemed, but I find the Auditor's receipt for only $172.00, and only that amount in coupons, making an excessive charge of $4.00. On September 30, 1876, he charged the county with the sum of $124.00 in coupons redeemed, for which entry I find neither coupons, Auditor's receipt, schedule or any reference whatever, other than the charge on his books; and in counting all the coupons found from this county's bonds, I find just the sum of $128.00 less than the Treasurer charges as having redeemed. But I further find that the Treasurer received the above $124.00 in *coupons* on the 13th day of July, 1875, from R. Q. Spores, Collector of said county, as evidenced by his receipt on file in the Auditor's office, and carried them on his books as funds on hand until September 30, 1876, when he charged the county with them as being redeemed, but as before stated, I cannot find them. He evidently had them, as they were paid over to him by the Collector in place of currency, but I find nothing to show they were ever turned over to the Auditor; so while I charge him therewith, I submit the above fact for the information of the Court.

Bonds Nos. 41 and 43 for $100.00 each, which were issued July 30, 1873, for funding outstanding indebtedness, were not registered in the Auditor's office until July 13, 1875, and the payment of interest on them by the Treasurer, while possibly not according to law technically, was still a payment on a *bona fide* debt of the county, and as the coupons redeemed therefrom are in the treasury, I do not disturb the charge.

Proper references to books and pages whereon these charges appear, as well as certified copies or abstracts of vouchers on which they are based, are referred to in Exhibit "A 45."

VAN BUREN COUNTY.

In this county's interest account, I find that, on the 31st day of December, 1875, Treasurer Churchill charged the county with—

	CURRENCY.	STATE SCRIP.
Redemption of coupons.....	$ 199 40	$ 831 78
See page 189 General Account Book, and on the same day with redemption of bonds and interest	79 00	500 00
Making a total of.....	$ 278 40	$ 1,331 78
See page 191 General Account Book, and page 484 of "Tax due counties Record," for which charges I find a schedule of bonds redeemed, filed with the Auditor for bonds $500.00. Over-due interest $79.00.....	$ 79 00	$ 500 00
And a schedule of, and coupons found for.....		452 78
Credits for which vouchers are found.	$ 79 00	$ 952 78
This deducted from the above amounts charged to the county, leaves a balance for which I find neither receipt, schedule or coupons, in the sum of.....	$ 199 40	$ 379 00

By adding these two amounts together, $199.40 and $379.00, we have $578.40, which is sixty cents less than the amount

charged for bonds and interest paid. Finding neither coupons, bonds, Auditor's receipts or schedules for this balance of $578.40, I feel satisfied that the separate entry made by the Treasurer for bonds and interest paid of $579.00 was an error, and that this amount was included in the previous entry of $199.40 currency, and $831.78 State scrip, which was made on the same day and on the preceding page of the "General Account Book," and thereby charged twice. A still stronger reason, is the fact that Van Buren County had no such sum of money in the treasury to the credit of her interest account at the time; in fact there was not a dollar to her credit to warrant the entry.

I therefore find and report that he has charged this county on this account in excess of vouchers found in the sum of $199.40 in currency, and $379.00 in State scrip.

I find also a short credit taken by the Treasurer of $9.25, an error in scheduling "Coupons Paid," with which I enter a proper credit.

Proper reference to books, pages and vouchers supporting these charges, is given in Exhibit "A 45."

JOHNSON COUNTY.

In this county's interest account, I find an error of $10.00 charged March 31, 1876, as "Error of Treasurer's Report of payment of bonds in third quarter 1875."

I find there was no error in the original charge made in third quarter 1875, for while the schedule of coupons redeemed in that quarter actually adds $10.00 more than the original charge, yet one coupon for $10.00 included in the schedule as being redeemed by Treasurer Churchill, had been previously redeemed by Treasurer Newton, and bore the proper cancellation marks upon it.

It was therefore improperly included in said schedule, being coupon No. 1 on bond No. 150 for $100.00, with which excessive charge of $10.00 I debit the Treasurer.

I find an error also in the third quarter of 1876 of $50.00 to the credit of the Treasurer, it being embraced in the charge

against the county for the redemption of bonds, $3721.62 (see page 430 Record Tax Due Counties), which debit should be $3771.62, a short credit to the Treasurer of $50.00. The items composing this entry are as follows:

Bonds $1400.00, coupons $1900.00 and receipts for over-due interest of $221.62 and $250.00, which aggregate $3771.62, which credit I give him in Exhibit "A 45."

CRAWFORD COUNTY.

The following errors appear in the interest account of this county:

On September 30, 1876, the Treasurer charges this county with "bonds returned to Clerk, and coupons delivered to Auditor," the sum of $1091.86. His books show that he received from John F. Winfrey, Collector of said county, on June 10, 1875, the sum of $502.00 in "county bond coupons," and again on June 5, 1876, from the same officer, the sum of $589.86 in "Crawford County Bond Coupon," making a total of $1091.86 as charged. He delivered the $502.00 of coupons to the Auditor July 14, 1875, whose receipt I find therefor, but he failed to charge the county with them at the time, but afterwards on September 30, 1876, he made the charge for the $502.00 and the $589.86. I find the coupons for the $502.00, but fail to find either schedule, Auditor's receipt or coupons for the $589.86. Neither does he refer to this payment in any way in his "Quarterly Report of Expenditures for the third quarter 1876," which he generally did. He evidently had these coupons in his possession as he receipted to the Collector of the county for them, but not finding them or any voucher therefor, I charge him therewith as an excessive credit taken on this account. I find also an error of eighty-eight cents in entering coupons redeemed June 30, 1876, as $649.00, while the schedule and coupons show $649.88, which I place to his credit. See Exhibit "A 45."

LITTLE RIVER COUNTY.

In this county's interest account, I find the following errors:

On September 30, 1875, the Treasurer charges the County Interest Fund with coupons redeemed $28.00, but I only find

$24.00 of coupons covering it. The two coupons schedules as paid from bond No. 65 for $4.00 each, should be $2.00 each, as the bond is registered for only $50.00, and the coupons are for semi-annual interest, which makes the schedule, when corrected, call for only $24.00, showing an excessive credit of $4.00.

On September 30, 1876, he charges the county with $24.00 paid for redemption of coupons, and I only find coupons $20.00 and the Auditor's receipt for $20.00, making an over-charge of $4.00, and with these excessive credits I charge him.

I also find that in the second quarter 1876 he redeemed and turned over to the Auditor $840.00 in coupons; said coupons he failed to charge the county; said coupons I find to be present by actual count, and I give proper credit therefor in State scrip, being the funds on hand at the time to the credit of the county. See Exhibit "A 45."

PULASKI COUNTY.

The interest account of this county was hard to straighten, owing in part to the large amount of coupons, Clerk's certificates and other evidences of payments by the Treasurer, which had to be carefully compared and examined; and, partly to the fact that bonds and coupons redeemed and delivered to the Auditor by the Treasurer, as shown by his receipts, were not in some instances charged by the Treasurer until twelve or fifteen months afterwards, thus making the examination very tedious and difficult.

On March 31, 1876 (see page 472 of Record Tax Due Counties) the Treasurer charges this county with the sum of $10,488.88 for coupons and certificates redeemed, and I find $10,486.29 of these vouchers, making an over-charge of $2.59.

This sum was covered by two schedules, one of which was in duplicate, and on one of the duplicate copies the amount agrees with the coupons I find, but the Treasurer took credit from the other copy, which showed an error of $2.56 on its face, thus causing the over-charge. In the second quarter of 1876 I find that one of his schedules of coupons redeemed contains dupli-

cate and triplicate coupons from bond No. 184 for $500.00, being two coupons No. 1 for $22.78 each, and two coupons each, Nos. 2, 3 and 4, for $20.00 each, making a total of $165.56, which coupons are not found.

I find one set of coupons of the same numbers for this bond, but the duplicate and triplicate ones, which are also scheduled and charged, cannot be found, and I charge him therewith as an excessive credit taken.

I have examined the register of these bonds in the Auditor's office, and it shows three sets of coupons redeemed opposite bond No. 184, and none redeemed opposite bonds Nos. 185 and 186 for the same amount. It may have been a mistake of the clerk who issued them, in giving three bonds the same number, yet putting the proper consecutive numbers on the register.

The record of these bonds in the Clerk's office, of Pulaski County, shows the numbers entered there in regular order, and I mention these circumstances for the reason that, later in this report, I refer again to other coupons redeemed in duplicate and triplicate from this bond No. 184, which, unlike these now reported, were *actually found.*

In the same quarter he charges, among other items composing an entry of $14,579.16 for coupons redeemed, the sum of $2390.80, for which I find neither coupons, schedule or Auditor's receipt.

This charge is evidently an error, for, while I find a schedule that was footed for just that sum in that quarter, yet a correction of the addition and a comparison of it, with one scheduled and credited in the first quarter 1876, shows that it contains identically the same coupons and amounts for which he had previously taken credit. I therefore charge him with the sum of $2390.80 as an improper or excessive credit taken.

In the third quarter of 1876 I find duplicate and triplicate coupon No. 5, from bond No. 184, for twenty dollars each, which I charge to him as an excessive credit, and also duplicate coupon, No. 1, for $14.67, Nos. 2, 3, 4 and 5, for $200.00 each, from bond No. 565, for $500.00, making together $94.67, which I likewise charge to him as an excess credit taken.

These coupons, unlike those hereinbefore first referred to, have been paid and are actually present among the Treasurer's vouchers; and while I charge him therewith, I submit these facts for the consideration of the Court. I am firmly of the opinion, from the thorough investigation and diligent inquiry, that it was a clerical error in numbering these coupons when the bonds were originally issued.

In the same quarter he also charges the county with $3855.00 in bonds and coupons redeemed, and I find $1855.00 in coupons and the Auditor's receipt for one bond, No. 46, for $1000.00, leaving one bond for $1000.00 unaccounted for. This missing bond he received from H. H. Rottaken, Collector of the county, on the 9th day of June, 1876, as shown by his official receipt therefore, No. 9, on file in the Auditor's office. All other bonds received by him on this account are duly accounted for, and finding no schedule or Auditor's receipt for this one, I charge him therewith.

In this connection I think it proper to state the following facts:

I find in the State treasury, Pulaski County Bond No. 1 issued to the Memphis and Little Rock Railroad in 1859, for $1000.00, which matured July 1, 1874. This bond, Treasurer Woodruff informs me, was paid to him by Treasurer Churchill in part payment of the balance he was due the Pulaski County Interest Fund, and has the over-due interest paid thereon up to January 1, 1876, as shown by the endorsements, *but none since.* The bond not accounted for by the Treasurer was received by him June 6, 1876, as before stated, and the interest due January 1, 1876, thereon, would necessarily have been the last endorsement on it.

These bonds, after they matured, had all payments of interest endorsed on them by the County Clerk, who under a general order from the County Court of Pulaski County, which I find among the Treasurer's papers, was instructed to give orders on the State Treasurer for the interest as it matured, and to endorse the payment on the bonds.

This bond now in the treasury, has the endorsements for

interest paid to January 1, 1876, over the signature of R. W. Worthen, County Clerk, and Treasurer Churchill is nowhere charged on this account with any other bond for this amount not accounted for.

Moreover, a personal inspection by me of the register of these bonds issued by Pulaski County to the Memphis and Little Rock Railroad Co., as kept by the County Clerk shows that every one of these bonds had been redeemed, but Nos. 4 and 5. This register shows also that the interest paid on bond No. 5, up to January 1, 1881, and I am therefore forced to the conclusion, that this bond No. 1, for $1000.00 now in the treasury and paid to Treasurer Woodruff, by Treasurer Churchill in part payment of the balance due by him to the Pulaski County Interest Fund, is the same bond received by him from Sheriff Rottaken, on June 9, 1876, and afterwards charged by him to the county as being delivered to the Auditor.

I find an error of four cents in the third quarter of 1875, and and an error of three cents in the third quarter of 1876 in the credits taken by the Treasurer for "Coupons Redeemed," and I also find the sum of $2240.00 in Pulaski County Clerk's certificates, issued for interest on over-due county bonds, which were redeemed by the Treasurer in the first quarter 1876, but not charged to the county, which sums I place to his credit. See Exhibit "A 45."

Some of the Pulaski County Clerk's certificates redeemed by the Treasurer were issued for Clerk's fees, but I find from a personal inspection of the County Court records of this county, that the allowances were made and ordered by the Court to be paid out of the County Interest Fund, being for services rendered by the Clerk in and about county bond matters, and I do not disturb the charge as to them.

YELL COUNTY.

On June 1, 1876, I find that Treasurer Churchill paid into the Federal Court at Little Rock, the sum of $948.31 on a judgment in favor of Ingalls & Co., against Yell County, and made the proper charge therefor on his "blotter;" this judgment was

rendered for seven $100.00 bonds and over-due interest $140.00, and costs and interest on judgment $108.31, but in making the charge against the county therefor on his "Quarterly Account Book," he entered only the sum of $840.00, leaving a balance of $108.31 paid, but not charged to the county, which I place to his credit in Exhibit "A 45."

I find no receipt for any part of this payment, but upon inquiry at the office of the Clerk of the Federal Court, in the city of Little Rock, and on examination of the records of his office, showing the satisfaction of this judgment, I am satisfied beyond any doubt that the money was paid by the Treasurer as originally charged on his "blotter."

The foregoing being all the errors found during the first term on this account, shows a net balance due by Treasurer Churchill thereon, after deducting all credits, the sum of $260.86 State scrip, and $1790.18 in currency. See Exhibit "A 45.".

COUNTY INTEREST FUND—SECOND TERM.

I find the following errors in the County and City Interest Fund during the second term of Treasurer Churchill, to-wit:

PULASKI COUNTY.

I find three (3) coupons numbered six for $20.00 each, all from bond No. 184 for $500, making $60.00, which was scheduled and redeemed by the Treasurer in the second quarter of 1877, and charged to the county June 30, 1877 (with other amounts). See page 472, "Record Tax Due Counties." One of these coupons is a proper charge, but the other two being a duplicate and triplicate of it, I charge to the Treasurer as an improper credit taken by him. (See Exhibit "A 46.") If it can be shown as hereinbefore referred to, that these duplicate and triplicate coupons from bond No. 184 are, in reality, coupons clipped from bonds Nos. 185 and 186, from which no coupons appear to have been redeemed, and that a mistake was made in numbering the

coupons by the Clerk who issued the bonds, then the credit therefor, as taken by the Treasurer, would unquestionably be proper.

I find Pulaski County Clerk's interest certificates amounting to $119.04 that were redeemed by the Treasurer during the third quarter 1877, but not charged by him to the county; also the receipt of Paul Bagley for county interest tax refunded to him by the Treasurer on the order of the Pulaski County Court, (being on lands erroneously taxed), amounting to $5.09, which he also failed to charge to the county; both of which amounts I place to his credit.

CRAWFORD COUNTY.

On June 30, 1877, I find that the Treasurer charged this county *twice* with the redemption of $200.00 of coupons, making both entries on the same page. (See page 531 General Account Book). I find only one schedule for $200.00, and just that sum in coupons. This was evidently an error in making the second charge, apparent, I think, upon its face, which excessive credit I charge to him in Exhibit "A 46."

CITY OF LITTLE ROCK.

I find that on the 31st day of March, 1877, the Treasurer charged the city of Little Rock with $153.00 city interest certificates redeemed, for which I find no receipt or the certificates themselves. This amount is charged again in 1879, for which I find a receipt.

On December 31, 1877, he charges the city with coupons redeemed, $\frac{\$66.00}{\$11\,00}$ making $77.00, for which neither schedule receipt nor coupons can be found.

I have examined a schedule made and certified by the Auditor May 8, 1878, now on file in the City Clerk's office, showing all city coupons redeemed by the Treasurer and filed in the Auditor's office *up to that date*, which agrees exactly with the amounts charged by the Treasurer to the city therefor, less $77.00, which was evidently an excessive charge.

On September 30, 1878, he charged the city with $2163.62

for City Clerk's certificates redeemed. See page 608 "Record of Tax Due Counties."

I find a schedule of these certificates filed with the Auditor, a copy of which is herewith submitted, marked "Exhibit A 47 1-2," but I fail to find the certificates, or a receipt from the City Clerk or Auditor therefor. These amounts for which no vouchers are found, are charged to the Treasurer as excessive credits taken, as shown by Exhibit "A 46."

I have taken the deposition of H. C. Jones, City Clerk (herewith submitted, marked "P"), in connection with the above charge of $2163.62 city interest certificates redeemed by the Treasurer, who testifies that none of these certificates have been paid to him since he has been in office, and that his books show no such certificates to have been paid in previously; and further, that neither the Treasurer nor anyone for him, has paid said amount into the city treasury in any other kind of funds in place of these certificates so scheduled and charged.

The testimony of C. E. Kidder, who was City Clerk at the time that these certificates were scheduled and charged to the city by the Treasurer (see deposition marked "Q"), states that no funds were paid to him by the Treasurer, or any one for him during his term of office as City Clerk, except those embraced in his receipt to Treasurer Churchill dated April 26, 1878, and that none of the certificates embraced in the schedule for the $2163.62 (which schedule was shown him) had ever been paid to him while he was City Clerk.

These certificates were receipted for by Treasurer Churchill to H. H. Rottaken, Collector of Pulaski County, on June 28, 1878, more than two months after the date of Kidder's receipt referred to.

Kidder further states that he was in office as City Clerk until the 15th day of April, 1879, nearly a year after the Treasurer had received these certificates from the Collector, and more than six (6) months after he had charged them to the city as having been delivered to its officers, yet in this time they were not delivered to him or were any other funds paid over in their place.

I find an error of $1.00 in coupons redeemed June 30, 1877, charged by the Treasurer as $5666.00, but receipted for by the Auditor as $5667.00, which difference of $1.00 I place to his credit.

I also find a short credit in entering amount paid C. E. Kidder, City Clerk, April 26, 1878, and charged by Treasurer June 30, 1878, which receipt calls for the following funds.....

And he has charged the city with only the following....

	CITY INT. C'T'FCS.	STATE SCRIP.	CITY COUPONS.
	$ 11,488 04	$5 00	$ 11 00
	10,608 59	4 12	
	$ 879 45	$ 88	$ 11 00

Showing a short credit of $879.45 in city interest certificates, eighty-eight cents in State scrip and $11.00 in city coupons, which I place to his credit in Exhibit "A 46."

I cannot find $240.00 of the city coupons, scheduled and charged as paid in the third quarter 1878, amounting to $1291.00, but the register of these bonds in the Auditor's office, shows these exact coupons to have been paid, being coupons No. 2 for $30.00 each from bonds Nos. 59 to 66 inclusive. Furthermore, I have taken the testimony of George W. Clark, who was Clerk and accountant for the Senate Committee, during their investigation of the books and accounts of Treasurer Churchill, and who states that these coupons were found and counted by that Committee. (See his deposition marked "O.") I therefore do not disturb the charge as made by the Treasurer.

The total net excess credits taken by the Treasurer, during this term, on this account, aggregate $1466.57 in United States currency, and a short credit of eighty-eight cents in State scrip is due him. See Exhibit "A 46."

COUNTY INTEREST FUND—THIRD TERM.

I find the following errors in the County Interest Fund during the third term:

PULASKI COUNTY.

I find that on the 31st day of March, 1879, Treasurer Churchill charged this county with Clerk's interest certificates redeemed in currency in the sum of $569.67, and again on December 31, 1879, he charged it with Clerk's interest certificates redeemed in currency in the sum of $569.28. See page 472, "Tax Due County Record."

For neither of these charges can I find the certificates or a schedule filed with the Auditor, or an Auditor's receipt to him therefor. I think it evident from the similarity of these amounts that the last charge was an error, even if the certificates for the first were found, but finding no vouchers of any character to sustain either charge, I charge them to him as credits improperly taken. See Exhibit "A 47."

I find that the Treasurer paid to his successor, Treasurer Woodruff, the sum of $383.48 in Pulaski County interest certificates in excess of what he owed that county on interest account, which was also in excess of what he owed on the County Interest Fund, for which Treasurer Woodruff gave him no receipt, official or otherwise.

Said sum is now in the treasury, the property of Treasurer Churchill, and I have placed it as a credit on his county interest account for this term. See Exhibit "A 47."

I submit herewith, marked Exhibit "A 57," the official certificate of Treasurer Woodruff, showing that he holds said sum of $383.48 in Pulaski County interest certifiates, paid to him by Treasurer Churchill in excess of what he owed on County Interest Fund.

CITY OF LITTLE ROCK.

I find that the Treasurer paid to John G. Fletcher, Mayor of the City of Little Rock, on the 8th day of August, 1879, the

sum of $221.61 in city interest certificates, and took his official receipt therefor, which I find among his vouchers, but he failed to charge the City Interest Fund therewith.

This amount I place to his credit on Exhibit "A 47."

PHILLIPS COUNTY.

I find a coupon for $3.00 from bond No. 18, issued by Phillips County, which was redeemed by the Treasurer September 30, 1879, and charged to County Interest Fund.

This bond has never yet been registered in the Auditor's office, but as it was a bona fide debt due by the county, and the money was in the treasury at the time to the credit of this County's Interest Fund, I do not disturb the charge made by the Treasurer therefor.

Furthermore, the Act of April 29, 1873, "Authorizing, restricting and regulating the subscription, issue and registration of bonds by counties, cities and towns" does not require or provide that the State Treasurer shall be officially notified by the Auditor what bonds have been registered in his (the Auditor's) office, and consequently when coupons from county bonds are presented to the Treasurer for redemption, he has no means of knowing whether the bonds from which they were clipped had been registered or not.

The net balance due by the Treasurer on County Interest Account during his third term, after deducting all short credits hereinbefore stated, is $527.86 in currency. See Exhibit "A 47."

NOTE.—Since writing so much of the foregoing report, as refers to duplicate and triplicate coupons Nos. 1, 2, 3 and 4 from bond 184, issued by Pulaski County, wherein I charge the Treasurer with $165.56 for said coupons scheduled and charged to the county, but not found by me, Mr R. W. Worthen, Clerk of Pulaski County, has exhibited to me these identical coupons, which are not punched or in any way cancelled He states that he received them from Auditor Crawford, after the Senate Committee had made their investigation of Treasurer Churchill's accounts and executed his official receipt to the Auditor therefor, for the purpose of investigating and if possible ascertaining the cause of their duplicate and triplicate issues.

The next paragraph of the decree reads as follows:

"He will ascertain if any taxes were paid into the State treasury during the several terms of the said Churchill by non-residents to the credit of Jefferson County, as alleged in the twelfth paragraph of the complaint; whether he has charged said county on said account with $683.28, or any sum for the

payment of the bonds of the county, and if such charge is entered, whether the same was in fact paid, and if paid, the date of such payment and the character and description of the bonds so paid."

Under this paragraph I find that there was to the credit of the Jefferson County Interest Fund in the State treasury on the 29th day of April, 1878, the sum of $674.05 in currency which had been received from the following sources: From Treasurer Newton $357.81, and from Commissioner's sales and redemptions, and from non-resident tax-payers during Treausurer Churchill's terms the sum of $316.24.

On the 29th day of April 1878, the Treasurer redeemed from H. H. Kenyon the registered bonds of said county, in the sum of $582.16, and interest thereon, $81.12, making a total of $663.28, and charged the Jefferson County Interest Fund therewith. (See page 424 Tax Due Counties Record, and page 28 General Account Book.)

He reported the payment to the Auditor at the end of the second quarter, 1878, a copy of which report and schedule is submitted herewith, marked Exhibit "A 48."

Major John C. Peay, who was at the time Deputy Treasurer, testifies (see deposition marked "M") that he paid this money to Mr. Kenyon in person, marked the bonds "Cancelled" across their face in red ink, took Kenyon's receipt for the money and the bonds, giving him a memorandum schedule of the bonds and interest so paid, handed them back to Kenyon so cancelled and went directly to the Auditor's office with him and left Kenyon and Deputy Auditor Farmin with the register of county bonds open before them.

He then returned to the Treasurer's office, and did not remain to see them marked redeemed on the register of county bonds, and does not know whether Kenyon kept the bonds or whether they were kept by the Auditor.

With the aid of the Clerk (Mr. Goodrich) I have examined the papers in all suits brought against Jefferson County, in the Federal Court at Little Rock, on bonds issued by that county, but cannot find that the bonds embraced in the schedule paid

by Treasurer Churchill, have ever been sued on in that Court.

The record of county bonds registered in the Auditor's office, shows these bonds to have been redeemed April 29, 1878. They were dated August 1, 1873, issued in funding county scrip, were due August 1, 1876, and were registered April 15, 1878, in the name of H. H. Kenyon, and are the only Jefferson County bonds registered in the Auditor's-office.

On July 29, 1878, John Crawford, Auditor, transmitted these bonds *by number* to Paul Jacko, Clerk of Jefferson County, and a certified copy of his letter of transmittal is herewith submitted marked Exhibit "A 49."

These are the facts in this matter, far as I can ascertain them, and I find nothing therein to warrant a charge against the Treasurer.

The next paragraph of the decree reads as follows:

"He will ascertain whether the said Churchill in his settlement with the Auditor for the third quarter 1875, obtained credit for any sums of money or scrip theretofore paid by Henry Page, his predecessor in office, to divers counties, as alleged in the thirteenth paragraph of the complaint, and if so will make a statement of the same, showing the date of the credit and the fund or funds in which the same was allowed."

HENRY PAGE MATTERS.

Under this paragraph I find that on the 30th day of September, 1875, Treasurer Churchill took credit on his "Tax Due Counties Account," in the sum of $557.30 in currency, $213.81 in county scrip and $2017.31 in State scrip, which had theretofore been paid by Henry Page, former State Treasurer, but not charged to the respective counties. (See page 123, General Account Book.)

Treasurer Churchill made a special report of the same to the Auditor, a certified copy of which is submitted herewith, marked Exhibit "A 50." To this special report I have added four items, which are entered and posted to the credit of Treasurer Churchill in this transaction, but were omitted in copying his special report from the face of the General Account Book.

In posting this transaction to his credit on the Fund Ledger at the end of the third quarter 1875, the Treasurer only took credit for the county and State scrip, *but not for the currency*. (See page 201, Fund Ledger on Tax Due Counties Account, which credits of scrip form a part of the $7904.13 county scrip and $3385.27 State scrip, credited on said page.) The original vouchers for these various amounts are all in the treasury, and have been compared by me with the special report of the Treasurer, and agree therewith, excepting one for $4.33 paid John F. Owens, January 6, 1873, which I cannot find, but it is embraced in the Treasurer's special report.

These credits, so taken by Treasurer Churchill, were allowed him by the Auditor in his settlement for the third quarter, 1875.

I find on page 183, of a blotter kept by Treasurer Churchill, under date of November 15, 1875, the following memorandum, referring to this matter:

Memorandum statement: By amount refunded Henry Page, late Treasurer, paid counties on account of taxes paid by non-residents, sale of lands, etc.....	STATE SCRIP.	CITY SCRIP.
	$ 664 95	$ 213 81

I have taken the testimony of John C. Peay (see deposition "T"), in whose handwriting the memorandum is made, who states that these funds were paid to Arlow Farmin by him as Deputy Treasurer, on an order, he thinks, from Henry Page, and that he took a receipt from Mr. Farmin therefor and filed it in the treasury.

Also that he paid the whole of said funds amounting to about $2700.00, $557.00 of which was in currency, but only took a receipt for the amount embraced in the foregoing memorandum entry. He states further, that upon an examination, it was found that these funds (referred to in the Treasurer's Special Report, in third quarter 1875) were due Page from Treasurer Churchill, who had been improperly credited therewith, and under whose instructions he made the payments to Mr. Farmin as the representative of Page.

I have also taken the testimony of Mr. Arlow Farmin (see deposition marked "U"), who states that, Mr. John C. Peay, Deputy Treasurer, paid him as Page's representative, and at Page's request previously made in his presence, some State and county scrip on this transaction about November 15, 1875, amounting to the best of his knowledge and belief, to about the sum shown in the memorandum entry on that date, and executed a receipt therefor.

He further testifies that a further payment was made him in State scrip, by Mr. Peay as such Deputy Treasurer, the date and amount of which he does not remember, but that the payment covered something over $1300.00 in State scrip, and to the best of his recollection was the balance of the $2017.31 with which Treasurer Churchill had taken credit on this account.

But he also states that he is *sure* no *currency* was paid him in these transactions.

The nature of this entire transaction, as I understand it, is about as follows:

Henry Page, former State Treasurer, had paid certain amounts, which are set out in Exhibit "A 50," to the several counties therein named, on Auditor's warrants properly drawn, upon which receipts are endorsed, but failed to take a credit therefor, or to charge the counties therewith. Afterwards Treasurer Churchill, finding the vouchers for these payments, scheduled and reported them to the Auditor, in the third quarter 1875, took credit therefor on his "Tax Due Counties Account," and charged the respective counties with the amounts shown by the receipts to have been paid to each.

This credit so taken, without the payment of any funds whatever, would leave Treasurer Churchill indebted to the State in that sum, and the State in like manner indebted to Henry Page, former Treasurer, therefor, as he had paid the money thereon, but received no credit therefor.

The testimony of Mr. Peay and Mr. Farmin shows that all of this money so credited by Treasurer Churchill has been paid to Farmin, as the representative of Page, thereby discharging the amount due by the *State* to Page in this transaction.

I therefore report that I find nothing to warrant me in disturbing the credits taken by Treasurer Churchill in this transaction.

The next paragraph of the decree reads as follows:

"And the Master will report any other erroneous or illegal dealings or over-charges he may find in his examination of the accounts of the said Churchill."

This might well be termed an omnibus paragraph, and under it I report all errors found in the course of my investigation, charging or crediting the Treasurer therewith, as may appear proper, not hereinbefore reported.

In the first quarter 1878, Treasurer Churchill took credit on his "Tax Due Counties Account" by the following entry:

"By this amount, in State scrip, charged to Pulaski County, for clothing furnished *by the State* to the pupils of Blind and Deaf Mute Institutes, in State scrip, $232.38," (see page 3 General Account Book), which was posted to his credit on "Tax Due Counties Account" (see page 203 "Fund Ledger"), and charged to Pulaski County on her "Tax Due Counties Account." (See page 234 of that record).

At the time of this entry Pulaski County had State scrip in the treasury to her credit on "Tax Due Counties Account," which was diminished by this entry in the sum of $232.38, and this amount not being actually paid out by the Treasurer, should have been charged to him on his "General Revenue" account.

The State having paid for this clothing previously, as the entry shows, the object in making the entry was to take it from Pulaski County's funds in the treasury, and add it to the State's funds.

I haved examined the Treasurer's account carefully, but fail to find where he has charged himself with this amount.

I therefore charge him with it; also with the further sum of sixty cents, error in addition of "Common School Fund," on page 492, "General Account Book."

An error of $10.00 appears in the redemption of Treasurer's certificates with currency, March 4, 1875, (see Blotter, page 383), which was noted at the time by the Treasurer himself,

but he has been charged therewith previously in this report in the $20,744.00 charged for State scrip, redeemed with currency and burned.

He took credit for this sum of $20,744.00 in currency as being paid in the redemption of Treasurer's certificates, but actually received at the time only $20,734.00 in certificates as shown by his memorandum; consequently, when he is charged back with $20,744.00 in Treasurer's certificates held by him as vouchers, which were burned, he therein accounts for the $10.00 over-credit taken in the original entry.

Sundry credits taken by the Treasurer for express and exchange charges on money remitted to St. Louis and New York, in payment of loans made to the State, commissions for redeeming coupons in those cities and advertising done by the financial agents of the State, for which vouchers, in some instances, cannot be found, are clearly sustained either by the original entries of exchange or express charges paid, at the time of remitting the money, by the accounts current of the financial agents of the State, on file in the Treasurer's office, by the banks of the express companies and banks through which the remittances were made, (the officers of which have kindly furnished me the information), or by the records of the State Board of Finance, ordering the remittances.

It is evident to all business men that money cannot be transmitted from Little Rock to the cities of New York and St. Louis, without express or exchange charges, which in these cases appear to be uniform and in keeping with the usual rates therefor, and the charges made by the Treasurer therefor are not disturbed by me.

On August 5, 1879, the Treasurer paid to John Parham, Sheriff of St. Francis County, but without the warrant of the Auditor, the sum of $350.00 in county scrip, then in the treasury to the credit of that county, and took his receipt therefor, signed "J. H. Thompson, County Treasurer, by John Parham;" this payment was irregular but as the record shows most of this county's funds in the State treasury, before and since this transaction, had been paid to Mr. Parham, on Auditor's warrants,

supported by the order of the County Court, he appearing thereby to be the usual messenger of the County Treasurer for obtaining these funds, I do not doubt but that the $350.00 so paid him without an Auditor's warrant, was properly delivered and accounted for; consequently I do not disturb the charge made by the Treasurer.

In the fourth quarter 1878, the Treasurer took a credit on "Sinking Fund account" for "Auditors's warrants redeemed in currency," $9589.04. (See page 159 Fund Ledger).

This was an erroneous credit, and the Treasurer, finding it to be such, charged himself back with the same amount in the first quarter of 1879, on the same page of the "Fund Ledger," thus restoring his balance at that time to what it would have been had the entry not been made.

No money passed out or into the treasury by reason thereof.

On May 20, 1875, an error of $1.00 appears in charging himself on "Sinking Fund" account with funds received from R. E. Cole, Collector of Yell County, the entry on the Treasurer's books being $2088.03, and his receipt executed to Cole therefor reading for $2089.03.

On December 31, 1875, the Treasurer took credit on General Revenue account (see page 5 Fund Ledger) for "paid exchange on New York in currency, $183.94," and on September 30, 1876, he took a credit on Sinking Fund account (see page 153 Fund Ledger) for "paid German Savings Bank exchange in currency, $324.86," making together $508.80, which are improper credits, as he obtained a warrant from the Auditor, August 9, 1876, No. 1076, to cover these items, which warrant he paid and took credit for in the third quarter 1876.

The following credit errors, not hereinbefore noted, are found and credited to the respective terms in which they occurred, to-wit:

On June 14, 1875, receipt No. 112 to H. H. Rottaken, Collector, is charged as $5.95, when it reads for $5.49, an error of forty-six cents.

On June 30, 1875, in transferring amount from General Account Book, page 100, to Fund Ledger, page 151, there is an over-charge against the Treasurer of fifty-four cents.

On September 4, 1875, he redeemed Auditor's warrant No. 1932 for $57.09, and on December 23, 1875, warrant No. 2760 for $100.00, both in currency, but took no credit therefor.

He reported these warrants on his schedule for the quarter, but finding it an error he deducted the amounts from his footings on his schedule and made a memorandum, showing them to have been paid in currency, but failed to take the proper currency credit.

On December 4, 1875, he redeemed warrant No. 2445 for $138.60 in currency, but entered a credit for only $138.00, an error of sixty cents.

On January 15, 1876, he is charged in account current with Latham Alexander & Co., financial agents of the State, with interest on $20,000.00 additional loan, $299.55, and again on June 5, 1876, with interest "on account," $84.36, with neither of which he takes credit, although charging himself with the full amount received from them, *of which the interest was a part*, as shown by their accouut current covering the first loan.

On June 21, 1876, he received from W. E. Dickson, Collector of Conway County, *as State scrip*, Auditor's warrant No. 28, dated March 22, 1872, for $12.64, which was drawn for funds then in the treasury, to the credit of that county, on "Tax Due Counties Account." Having received it as State scrip he should have charged it to Conway County, thereby getting a credit for it, but he failed to do this, and is therefore entitled to a credit therefor, having since paid the county all that was due it.

On June 30, 1876, there is an error of $1.07 against him in the addition of the schedule of warrants redeemed in currency during that quarter.

In the fourth quarter 1875, and the second quarter 1876, he redeemed $615.80 in State scrip with currency, holding the scrip as vouchers therefor, which I find in the treasury, but he only took a credit for $486.00 on this redemption, leaving a balance of $129.80 due him.

In the second quarter 1876, he redeemed warrants 2735, 2736 and 284 for $3.60, $1.92 and $30.75 respectively, all in

currency, which were scheduled as paid with other warrants in that quarter on General Revenue account, but these three being payable from the Sinking Fund, were deducted from the footings of the schedule and should have been credited on Sinking Fund Account, but were not.

In paying a loan due by the State Board of Finance to Latham, Alexander & Co., of New York, which matured June 30, 1877, he remitted them two hundred and twenty-two thousand dollars and took two Auditor's warrants therefor, one dated May 10, 1877, for $50,000.00, the other dated December 28, 1877, for $172,000.00; but for some cause he took no credit for the warrants, but took credits instead on the face of his Fund Ledger with money paid Latham, Alexander & Co., in the sum of $190,000.00 and $12,000.00, making together $202,000.00, being a short credit of $20,000.00, to which he is evidently entitled.

The warrants were at first scheduled as being paid, but afterwards one of them ruled out on the schedule, but both were deducted from the footings, and are now in the treasury unredeemed. They were both issued by order of the Finance Board, whose endorsement appears on the original vouchers filed with the Auditor. These erroneous debits and credits herein referred to are separately stated by terms in Exhibits "A 51" and "A 52" herewith.

SHORT ISSUE OF STATE SCRIP.

The Treasurer, during his several terms, failed to issue as much State scrip on numerous Auditor's warrants as they called for, which, after a careful examination of the warrants, the registers and stubs, I find to be as follows:

In his first term, see Exhibit "A 53"	$345 68
In his second term, see Exhibit "A 54"	48 78
In his third term, see Exhibit "A 55"	13
Making total short issue of	$394 59

These warrants are all endorsed by the holders and I give credit for the short issues in his respective terms.

In like manner I find numerous Auditor's warrants drawn on him, and payable in scrip, on which no scrip was issued, though entitled to the same.

A very careful search through the registers and stub books satisfies me that no scrip was ever issued on the following warrants, which are set out in detail in Exhibit "A 56," herewith, wherefrom a failure to issue scrip thereon, in the three terms, is as follows:

In the first term, the sum of	$ 2,016 79
In the second term, the sum of	1,345 42
In the third term, the sum of	76 86
Making a total, not issued, of	$ 3,439 07

With which I give him credit in the several terms.

The next paragraph of the decree reads as follows:

"He will so state said accounts and transactions so that the dates thereof may appear, and he will state a separate account for each of the several terms of the said Churchill, in which he will charge him with all errors and deficiencies appearing in his dealings during each of said terms."

And the next paragraph of the decree reads as follows:

"The Master will take an account of the State and county scrip turned over by the said Churchill to his successor, as alleged in the fourteenth paragraph of the complaint, and will ascertain in what manner and at what times such scrip came into his hands, and how such excess accrued, and apply the same to the credit of the said Churchill, at such dates and in such manner as he may find the same should have been applied by the said Churchill."

$26,894.40 STATE SCRIP—$2570.44 COUNTY SCRIP.

Under these paragraphs I find from a certificate furnished me by Treasurer Woodruff, (herewith submitted as Exhibit "A 58"), that Treasurer Churchill turned over to him the sum of $26,894.40 in State scrip, and the sum of $2570.44 in County scrip, in excess of what he was due the State at the time, as shown by his book balances.

Out of the State scrip turned over, Treasurer Woodruff has

paid, or applied the sum of $2076.58 to cover shortages, which he found to exist in the accounts of Treasurer Churchill with certain counties, leaving a net balance now in the hands of Treasurer Woodruff in state scrip, the sum of $24,817.82, and in county scrip, the sum of $2570.44, to be applied by the Master as above directed.

I am unable to report definitely in what manner, and at what times this excess of scrip came into Treasurer Churchill's hands, but feel reasonably sure that the excess of State scrip was principally caused by including among his credits taken for scrip burned December 31, 1877, the sum of $20,726.69, of the scrip redeemed by him with currency in the first quarter 1875, then in his hands, thereby displacing that amount of scrip with which he was charged.

This scrip redeemed with currency should have been held by him as vouchers for the currency paid on it, just as warrants or vouchers were held, and was not charged to him on any account, and did not form any part of his scrip balances to be accounted for; hence, when it was scheduled, burned, and credited among other scrip with which he was charged, it necessarily displaced that much of other scrip so charged to him, which was thereby left in the treasury in excess of the balances shown against him.

The *issue* of scrip on an Auditor's warrant in favor of Jefferson County, August 16, 1875, amounting to $2265.92, and at the same time charging that county with that sum in scrip, then to her credit in the treasury, but not paying it out, necessarily left this sum in the treasury in excess, which in my opinion is another cause of the excess left in the Treasurer's hands.

This Jefferson County transaction occurred in the first term, and I therefore apply the sum of $2265.92 of the excess in State scrip, now in Treasurer Woodruff's hands, as a credit on Treasurer Churchill's accounts for his first term, and the improper credit taken December 31, 1877, for the currency scrip burned in the sum of $20,726.69 being in the second term, I apply that amount of the excess in State scrip to his second term credit, feeling satisfied that I am applying it where it properly

belongs. This leaves a balance of $1825.21 in State scrip of this excess yet to be applied, but as I am unable to find any data indicating in what manner or at what times it occurred (such as the two transactions last referred to indicate), I apply it equally between the three terms, placing as a credit on his first term account, the sum of $608.40; on his second term account, the sum of $608.40; and on his third term account, the sum of $608.41.

The credits so applied will be seen by reference to summary "No. 1" for first term, summary "No. 2" for second term, and summary "No. 3" for third term herewith.

In the absence of any evidence showing when, where and how this balance last applied accrued, I believe the application made of it to be just and equitable.

As to the county scrip found in excess, I can only report what I find, which is as follows: Treasurer Churchill received from Treasurer Newton, his predecessor in office, in county scrip the sum of $21,129.06, and during his first term he received from other sources $17,853.27.

In his second term he received $28,837.24, and in his third term $34,985.26, making a total of county scrip, so received, of $102,804.83.

When he paid over to his successor, Treasurer Woodruff, he delivered to him in county scrip the sum of $20,712.75, which was the total of balances he owed on that account; but when the scrip was assorted and apportioned among the various counties to which it belonged, as shown by his book balances due each, it was found that, in many instances, he had *more* of the scrip of certain counties, and *less* of others, than he owed them.

Treasurer Woodruff, in settling with these counties, could not pay one county with the scrip issued by another; hence he paid the short balances due to them with State scrip, deducting it from the excess delivered to him by Treasurer Churchill, which, consequently, left the excess held in the scrip of the other counties as an excess in his hands belonging to Treasurer Churchill.

When and how Treasurer Churchill received these excessive amounts of county scrip, I am unable to state.

If it were known as a fact that in receiving the county scrip from Treasurer Newton he had received just the scrip due each county, in its own scrip, I might have some certain data upon which to base a theory.

But in the absence of this information, I can but conclude that the excess accumulated during his three terms, in the receipt of it for land sold by the Commissioner of State Lands, redemptions before that officer, and from non-resident tax-payers who paid their taxes directly into the State treasury; as in all of these transactions a large proportion was receivable in county scrip.

In the sale of "Forfeited Lands" by the State, sixty per cent. of the proceeds is payable in the scrip of the county in which the lands are situated, and from inspection of many of these entries, it would be remarkable, if not improbable, for the purchaser in every instance to tender the exact amount in county scrip as shown by the receipts to have been paid, which in frequent instances cover fractional amounts.

The value of this county scrip is so different, some counties being at par and others at various rates of discount, possibly as low as fifty cents on the dollar, that it is impossible for me to place a credit for it at any given price, and all I can do is to apportion the proceeds of it when sold.

The balances in county scrip held by Treasurer Churchill at the end of each of his three terms were as follows:

At the end of first term the sum of.....$12,287 01
At the end of second term the sum of..... 18,286 74
At the end of third term the sum of..... 20,712 75

And I apportion and apply said excess in county scrip or the proceeds thereof in proportion to the balances held by him at the end of each of said terms, which gives to the first term $614.33 in county scrip, or about twenty-four per cent. of the proceeds of the whole excess; to the second term $915.07 in county scrip, or about thirty-five and one-half per cent. of the proceeds of the whole excess; and to the third term $1041.04

in county scrip, or about forty and one-half per cent. of the proceeds of the whole excess, which credits cannot be definitely ascertained and entered until the scrip is sold and the proceeds reported to the Court.

Numerous charges made by the Treasurer for county or city bonds redeemed, for which no receipts are found, are fully sustained by the official "Letter Book" of the Auditor, showing the transmission of these bonds to the proper county officers.

I find charges against several counties on "Tax Due Counties Account," for funds paid on Auditor's warrants, for which the warrants cannot be found, but an examination of the stubs in the Auditor's office, shows that these various warrants were properly issued for funds then in the treasury, to the credit of the counties, and correspond exactly with the amounts charged by the Treasurer as being paid thereon, and for which credit has been given the Treasurer on the Auditor's books.

I therefore have not disturbed the charges made by the Treasurer therefor.

"SUMMARY."

By reference to Summary No. 1, it will be seen that the net balance found to be due by Treasurer Churchill at the end of his first term, after deducting all credits, amounts to the sum of $6579.35 in currency, and $57,730.05 in State scrip, or a total of $64,309.40 in this term.

By reference to Summary No. 2, it will be seen that the balance due by him at the end of his second term is $3986.20 in currency, and $110.00 in Swamp Land scrip, and that there is due the Treasurer on this term the sum of $1087.33 in State scrip, which if deducted from the balances charged against him, leaves a net balance due by him on this term of $3008.87.

By reference to Summary No. 3, it will be seen that the balance due by him at the end of his third term is $13,407.86 in currency, and that there is due the Treasurer on this term the sum of $204.12 in State scrip, which if deducted from the

balance charged against him, leaves a net balance due by him on this term of $13,203.74, all of which net balances when added making a total balance due by Treasurer Churchill on all accounts during his three terms in the sum of eighty thousand five hundred and twenty-two dollars and one cent ($80,522.01), (see recapitulation of balances), which sum I find and report to be due by him to the State of Arkansas.

It will be seen that I make no mention of interest in stating these balances, as I am nowhere directed by the decree to do so.

CONCLUSION.

It will be seen by an examination of each Exhibit on which I base either a debit or credit entry to the Treasurer, that the date of each transaction is shown as nearly as the books of his office disclose, and where no date is given, I take as the date, the last day of the quarter in which the transaction occurred. In making the summaries, the balances shown to be due, bear date on the last day of each term.

All books, records, scrip-stubs, Auditor's warrants, vouchers, files and exhibits used by me, in the course of my investigation, and upon which my findings are based, were procured from the offices of the Auditor and Treasurer of State, and identified by those officers as belonging thereto.

Where copies of books or papers, on which I have based debits or credits, are not filed herewith as Exhibits, due reference is made to the page of the record on which the entry is made.

On the 18th day of March last, B. F. Fall, Esq., an attorney and accountant for the defense appeared, and has remained present during the entire investigation, not being absent a day since that time. He has, at all times, had free and uninterrupted access to all records, papers, vouchers and other evidences used in the work; has been aware of all findings made by the Special Master under each paragraph of the decree, and has been frequently requested by me to report promptly any

evidence or oral testimony he might have or could obtain bearing on any matter under investigation, and it should be duly considered, but none has been offered.

The labor necessary to make the investigation of the Treasurer's accounts as contemplated by the decree has been very tedious, and in many instances intricate and complicated.

I have applied myself diligently to the task, from the beginning and have pushed it to completion as rapidly as justice to the work would permit, being always careful to ascertain that my findings were fully warranted by the records and other evidences within my reach.

As directed by the decree, I report what I have found, offering no suggestions whatever, having "an abiding conviction amounting almost to a moral certainty" that each and every finding is fully warranted and sustained by undoubted evidence.

I return my thanks to your Honor, and to the counsel of either side for much friendly advice, to your Clerk for numerous courtesies, to the Treasurer, the Auditor and their assistants for so promptly furnishing all records and papers belonging to their respective offices, to Capt. J. S. Whiting, who was designated by the Court as "an assistant to the Special Master," for his most valuable services, together with marked courtesy, diligence and prompt attention to the work, and to Mr. McGehee Williams, who has executed the penmanship of the investigation so very neatly and compiled the tables and Exhibits so nicely and accurately.

And now, having completed the work assigned me, I respectfully submit this Report, with the consciousness of having labored faithfully and impartially, without fear, favor or affection.

THO. H. SIMMS,
Special Master.

June 20, 1884.

SUPPLEMENT.

Since concluding the foregoing Report, the defense have introduced the testimony of John C. Peay, Sam J. Churchill,

Beall Hempstead, W. J. Turner and E. W. Parker, to which I will briefly refer.

I find certificates of six (6) burnings of State scrip duly certified during Treasurer Churchill's three (3) terms, as follows:

June 18, 1875, of Funded scrip, see Bond Book page 191, the sum of	$ 4,000 00
October 30, 1875, of Funded scrip, see Bond Book page 191, the sum of	1,000 00
October 30, 1875, of Funded scrip, see Bond Book page 193, the sum of	1,000 00
May 2, 1876, ordinary scrip on account	1,020,083 67
December 31, 1877, Funded scrip	145,000 00
December 31, 1877, ordinanry scrip on account	920,442 00
June 26, 1879, ordinary scrip on account	902,178 19
Total burned, the sum of	$2,993,703 86

Of which as will be seen the sum of $151,000.00 was on account of scrip funded into bonds, which deducted from $210,000.00 of bonds sold for scrip, leaves $59,000.00 unaccounted for, as shown in the report.

The testimony introduced, was intended, I presume, to show other, or additional burnings, of which there is no witten evidence.

Mr. John C. Peay testifies (see deposition marked "T"), that the funded scrip was kept separate and apart from the other scrip in the Treasurer's office, and delivered to the various burning boards and destroyed, and that, to the best of his knowledge and belief, it was cancelled, but when asked if he knew of any other burnings of State scrip by Treasurer Churchill than the six (6) just referred to, he promptly stated that he *did not*, and when asked if he meant to say that these six (6) burnings were all that took place, he stated that they were, as far as he knew, but "*there might have been others.*"

He further stated that all entries appertaining to the sale of bonds including purchasers' names, the amounts, and burning certificates opposite each, whether signed or unsigned, as they appear on a book, identified by him as as a record of the Treasurer's office, were all in his handwriting; that the scrip

received from the sale of bonds, was given to the Burning Board for destruction; that the certificates of burning opposite each entry, whether signed or unsigned, were made under direction of the Finance Board, whether before or after the burning, he did not recollect, and were not signed, "because the scrip was not burned by the State Board of Finance."

That on two occasions he delivered the scrip to Gordon N. Peay, a member of the State Board of Finance, to be burned, on one of which occasions, Mr. Arlow Farmin, Deputy Auditor, was present. For these two burnings, I find proper burning certificates signed by Gordon N. Peay and Arlow Farmin, Deputy Auditor, hereinbefore referred to, which covers $6000.00.

He further states (see deposition "Y," taken the following day) that the Funded scrip accumulated in the office very rapidly, and he called the attention of the State Board of Finance to it repeatedly, and on the occasion of the two burnings in the Treasurer's office, when the Deputy Auditor was present, he delivered all the funded scrip on hand to the Finance Board and Deputy Auditor, who proceeded to select the bundles and put them in the stove to burn—how much they burned, he *does not know*—and finding it did not burn as rapidly as they desired, they postponed the burning of the balance, which balance was replaced in the treasury, where it remained until there was a general burning of scrip on various accounts, when it was delivered to the State Burning Board for destruction.

That these two burnings in the office took place on June 18th and October 30, 1875, as shown by burning certificates on pages 191 and 193 of the Bond Record, all three of which are duly signed as before stated and call for $6000.00, and no more, but why the Finance Burning Board should sign certificates for this amount, if more was burned at the same time, the witness fails to state.

The records of the Treasurer's office and the Finance Board show that only $10,000.00 of six per cent 30-year bonds had been applied for with scrip up to and including November 2, 1875, and it was impossible for the Treasurer to have burned more than that amount of scrip on Bond account before that

date, and as six thousand dollars ($6000.00) of that amount is shown by said certificate to have been burned, and the balance laid away in the treasury, as the witness states, until a general burning occurred it appears evident, I think, that only that amount was burned, say $6000.00, prior to November 2, 1875.

The first general burning of scrip after that date by the State Burning Board, was on May 2, 1876, but no part of that burning was applied to account of funded scrip, but it was all credited to other accounts.

The next general burning of scrip by the State Burning Board, was December 31, 1877, of which the sum of $145,000.00 was applied to account of funded scrip, and the witness states that the Burning Board signed a certificate of burning on the schedule prepared in the Treasurer's office, showing all scrip burned that day, and he *supposes* that the apportionment of scrip so burned to the various accounts (including funded scrip) was made by the Treasurer.

The testimony of this witness points conclusively, I think, to only two burnings of funded scrip in the Treasurer's office, covering $6000.00 for which I find proper certificates as before stated, and to only such burnings by the State Burning Board, as the records already show.

When asked to examine an entry made by him showing the burning of $42,000.00 of funded scrip on October 30, 1875, which burning certificate is not signed, he stated that he delivered that scrip to Gordon N. Peay, a member of the State Board of Finance, to be burned on October 30, 1875, while the requisition in favor of Parker for these 42 bonds, was not made by the Finance Board until November 10, 1875, on which latter day the purchaser of the bonds, E. W. Parker, states that he paid the scrip into the treasury.

The witness further states that when he made all the entries of bonds sold as they now appear on the book referred to, that the scrip was actually in the treasury for each and all of them, which, when added as appears from said book, make two hundred and twenty-five bonds equalling $225,000.00 in scrip, when in fact the records of the Treasurer's office show, and the wit-

ness himself states only two hundred and ten bonds were sold for scrip, equalling $210.000.00.

He further states that Blocher withdrew $4000.00 of the scrip deposited by him for bonds, and only purchased one bond in his own name, while the record of bonds sold and redeemed, Blocher's application for bonds, with the requisition of the Board of Finance endorsed thereon, together with the testimony of W. E. Woodruff, Jr. (see deposition marked "E"), show conclusively that Blocher got five (5) bonds in his own name.

Mr. Sam. J. Churchill's testimony (see deposition marked "W") is plain and unequivocal, pointing unmistakably, I think, to the burnings of which I find a record but to no other.

Mr. Beall Hempstead's testimony (see Deposition marked "X") opens no new matter not treated in the body of the foregoing report, and so far as it relates to burnings, sustains the records as I find them.

The testimony of Mr. W. J. Turner (see Deposition "Z") refers only to cancelled scrip once redeemed and afterwards paid into the treasury the second time.

The testimony of Mr. E. W. Parker (see Deposition marked "Z Z") shows only the amount of scrip funded by him, giving the date and amount of each transaction, with principal and interest of the scrip as shown by the Exhibits thereto attached, but fails to give the number of any piece of scrip, thereby throwing no light whatever on the matter, further than the records already show.

After a careful examination of these depositions last taken, which I think are indefinite, uncertain, in some respects irrelevant, and in some material matters very conflicting and contradictory, I fail to find anything brought out by them that will cause me to change the findings hereinbefore reported, and I therefore respectfully submit the Report without change.

All the depositions taken in the cause by me, together with the notices to the defendants are submitted herewith also.

Respectfully,

SENATE CHAMBER,
LITTLE ROCK, ARK, June 28, 1884.

THO. H. SIMMS,
Special Master.

Tho. H. Simms, Special Master in the above cause, being sworn, states that the findings, statements, exhibits, vouchers, matters and facts, set forth in or submitted with the foregoing report, are true to the best of his knowledge and belief.

THO. H. SIMMS.

Sworn to and subscribed in open Court, this 28th day of June, 1884.

J. W. CALLAWAY,
Clerk.

DEPOSITIONS

BEFORE SPECIAL MASTER.

STATE AGAINST CHURCHILL, ET AL.

FILED IN OPEN COURT JUNE 28, 1884.

J. W. CALLAWAY, CLERK.

STATE OF ARKANSAS, }
COUNTY OF PULASKI, }

Depositions of witnesses taken before Thomas H. Simms, Special Master in Chancery in the case of the State of Arkansas against Thomas J. Churchill and others, pending in the Pulaski Chancery Court, to be used as evidence by said Special Master in stating the accounts in said cause. (Taken in the Senate Chamber of the State Capitol).

DEPOSITION "E."

MARCH 18, 1884.

William E. Woodruff, Jr., being sworn, deposes as follows:

Q. Are you the administrator of estate of W. D. Blocher, deceased?

A. Yes, I am.

Q. Do you find anything about his books or papers showing the purchase of four bonds (Loughborough six per cent bonds) from the Finance Board?

A. I find on his letter-book, under date of January 10, 1876, that he had purchased two bonds of that character, Nos. 673 and 674, and transmitted them to Altheimer Brothers, Pine Bluff; also on January 21, 1876, I find that he purchased two other bonds of like description, Nos. 675 and 676, and transmitted to same parties, said letters are copies made in his business letter-book, and are in his genuine handwriting. I have received letters from Altheimer Brothers since Blocher's death, admitting the receipt of the bonds.

W. E. WOODRUFF, JR.

Sworn to and subscribed before me March 18, 1884,

THO. H. SIMMS,
Special Master.

DEPOSITION "F."

E. W. Parker, being sworn, states as follows:

Question by Master:

Q. At what time did you purchase from Gen. Churchill ten Loughborough bonds, and pay for them in non-interest bearing scrip?

A. I think it was some time about the last of November or first part of December, 1875. ED. W. PARKER.

Sworn to and subscribed before me March 18, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "G."

C. T. Walker, a witness of lawful age, being sworn states as follows:

Question by Mr. Judkins:

Q. What position did you hold in the German Bank, August 1877?

A. Cashier.

Q. Where is that bank situated?

A. City of Little Rock.

Q. As such cashier did you have any transactions with the Financial Board of the State of Arkansas in regard to the loan of some money.

A. On July 3, 1877, they made a note to the German Savings Bank for $30,000.00, payable thirty days after date. Said note was renewed on the 8th of August, 1877, for $36,300.00.

Q. I would ask you Mr. Walker (handing him paper) if this is the note referred to by you?

A. It is, and has the Bank No. 3995 on it.

Q. Mr. Walker, please state the whole transaction in regard to this note between you and the Finance Board.

A. The original note of $30,000.00 was for funds to pay interest on Lougborough bonds, $20,000.00 of which the German Savings Bank remitted to Latham, Alexander & Co. to pay coupons presented there. The remainder, I think, was sent to Matthews & Whitaker, St. Louis, to pay coupons that might be presented there. The renewal note for $36,300.00 embraced the original note of July 3, 1877, for $30,000.00, and Auditor's currency warrants, Nos. 1106, 1330, 1339, 1350, 1357, 1358, 1359, 1375, 1378, 1379, 1397, 1421, 1445, 1446 and $789.88 out of warrant 1452, for $1648.00—total $6000.00; and thirty-six days' interest on $30,000.00 at ten per cent. $300.00—total $36,300.00; being amount note above referred to me. I make the above designated warrants, Exhibits to this deposition, numbered from one (1) to fifteen (15) inclusive. I have examined the same and identify them as the warrants referred to.

Q. Please state when these warrants were paid and by whom?

A. They were incorporated in the above note. The note was made by the Finance Board and delivered to me, and the warrants by me delivered to John C. Peay, Deputy Treasurer, or to the Finance Board, I am not certain which, except warrant 1452, against which I gave a receipt for $789.88, only that part of it being embraced in the list (in the note). The above transaction occurred on or about the 8th of August, 1877. I make the note an Exhibit to my testimony marked No. 16. The above note was paid as follows: On December 31, 1877, by warrant for $17,000.00, which warrant is made an Exhibit to my testimony, marked No. 17. On April 23, 1878, paid according to my recollection $12,000.00 cash, and on July 1, 1878, the remainder of the note $9,589.04, was paid in cash, the last

two amounts equalling $21,589.04; being balance of principal and interest due on the note.

Q. I hand you certain warrants which I append to this interrogatory as Exhibits numbered from 18 to 77, inclusive. Examine them and state whether they were paid to the German Bank; and if so, how and when they were paid and what they amount to in the aggregate?

A. The said warrants, including $858.12 out of warrant No. 1452 for $1648.00, marked Exhibit No. 13, amount to $7045.21. They were paid for by the Treasurer in a draft dated July 12, 1877, drawn on Latham, Alexander & Co., New York, for $6000.00, and another draft on same firm, dated August 11, 1877, for $1074.31. The aggregate of these two drafts being $20.10 more than warrants, said difference was paid to the Deputy Treasurer, John C. Peay, in cash.

C. T. WALKER.

Sworn to and subscribed before me this, 4th day of April, 1884.

THO. H. SIMMS,
Special Master.

NOTE —Exhibits from No 1 to No 15, and from No. 18 to No. 77, all inclusive, referred to in the testimony of C. T. Walker, are the original Auditor's warrants now in the State Treasury, abstracts of which are set out in Exhibits "A 18" and "A 19" to the Special Master's report; and opposite each warrant on the abstract is given the number designated for that particular warrant by Mr. Walker, the Treasurer retaining the originals in his custody, subject to inspection by the Court.

THO. H. SIMMS.

DEPOSITION "H."

W. J. Turner, being duly sworn, deposes as follows, in answer to questions by the Master:

I am Deputy Treasurer under W. E. Woodruff, Jr., the present Treasurer, and have been since January 13, 1883. I was cashier of his office from January 13, 1881, to the time of my deputation, and am still his cashier. I was present when he received from Gen. Churchill and receipted for the funds on hand belonging to the Treasurer's office, and assisted in making the count and preparing the receipts. There was a package of State scrip received by Maj. Woodruff from Gen. Churchill, endorsed "State scrip redeemed in currency from J. R. Loftin, June 13, 1876," said to contain $615.80, which was turned over to him as vouchers with the other vouchers belonging to the

office; and besides this, there was no State scrip turned over to him by Gen. Churchill as vouchers, showing it to have been redeemed in currency, and no other scrip was received or receipted for by him officially, not borne on the books of the Treasurer's office as funds on hand, excepting the sum of twenty-six thousand eight hundred and ninety-four dollars and forty cents, embraced in a memorandum receipt to him, which was in excess o. balances shown to be due the State in scrip.

W. J. TURNER.

Sworn to and subscribed before me April 23, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "J."

Andrew J. Smith, being duly sworn, deposes as follows:

Questions by Maj. C. B. Moore:

Q. State your name and in what capacity you were acting during the first three months of the year 1875.

Answers by Andrew J. Smith:

A. I was Deputy Treasurer under T. J. Churchill.

Q. When did you begin acting in this capacity, and to what date did you continue to act in that capacity?

A. I commenced about December 20, 1874. I remained until about the 5th or 6th of June, 1875.

Q. (Handing witness two papers). What are these?

A. They are schedules of Auditor's warrants and treasury certificates, redeemed with currency during first quarter 1875, by T. J. Churchell as State Treasurer, under Act February 22, 1875, and were prepared and signed by me as Deputy Treasurer.

Q. State what amount of Treasurer's certificates these schedules show to have been redeemed in currency?

A. Twenty thousand seven hundred and forty-four dollars in the aggregate.

Q. What became of the Treasurer's certificates?

A. They were punched and so mutilated that they could not be used again, and were put up in one or two packages (I forget which) by myself, and were in the treasury when I left there,

in June, 1875, and the packages were endorsed: "Auditor's warrants and Treasurer's certificates redeemed with currency," or something to that effect, and possibly had the quarter endorsed on them. These packages were kept separate from other scrip, and were held as vouchers for the currency paid on them.

I have examined the original entries made by me of these transactions, and they make just the amounts that are entered to the credit of Treasurer Churchill on account of the General Revenue, on page 17 of the General Account Book of the Treasurer's office.

A. J. SMITH.

Sworn to and subscribed before me, April 24, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "K."

Beall Hempstead being duly sworn, states as follows:

Question by the Master:

Q. Were you in the employment of General Churchill, State Treasurer, during the year 1875?

A. I was, in the capacity of a clerk, and my principal work was in connection with the scrip department of the office. I remember that there were two packages of State scrip redeemed with currency during the first quarter 1875. I have examined some entries on page 638 of the Cashier's Ledger, belonging to the Treasurer's office, and find that the words "paid in currency" opposite packages 18 and 19 are in my handwriting; said packages containing, as shown by said book, the sum of $20,726.69, and I know that said packages were redeemed with currency by Treasurer Churchill during month of March, 1875. I know of no other scrip in any considerable amount that was redeemed with currency by him. I marked the words "paid in currency" opposite the numbers 18 and 19, at the time that the amounts of said packages were registered in said Cashier's Ledger, and did so at the time under the direction of A. J. Smith, Deputy Treasurer.

BEALL HEMPSTEAD.

Sworn to and subscribed before me April 24, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "L."

John C. Peay, being sworn, states as follows:

Questions by Master:

Q. In what capacity were you acting in the years 1875, 1876, 1877 and 1878?

A. I was Deputy Treasurer and Cashier under T. J. Churchill, State Treasurer, from about June 5, 1875, until the month of January, 1881.

Q. Do you know of your own knowledge what became of two packages, containing together the sum of $20,726.69, that are registered on page 638 of the Cashier's Ledger of the Treasurer's office, and numbered 18 and 19, opposite which are written the words "paid in currency?"

A. They were burned December 31, 1877, as shown by certificate of the Burning Board of that date, and the amounts of said packages were embraced in the total amount burned that day of $1,065,442.00. JOHN C. PEAY.

Sworn to and subscribed before me this 24th day of April, 1884, in presence of B. F. Fall, Esq.

THO. H. SIMMS,
Special Master.

DEPOSITION "M."

Albert Belding, being sworn, states as follows:

Questions by Master:

Q. Were you in the employ of T. J. Churchill, late State Treasurer; if so, when did you begin, how long did you continue, and in what capacity were you employed?

A. I was in the employ of Gen. Churchill while he was State Treasurer on several occasions, but commenced regularly on or about the 15th day of November, 1878, and continued with him until he was succeeded by Treasurer Woodruff, and my work was confined principally to making out quarterly and biennial accounts and cancelling scrip.

Q. Did you prepare the schedule of the scrip that was burned on the 26th day of June 1879, by the Burning Board, containing packages amounting in the aggregate to the sum of

$902,178.19; if so, was there a package of eight per cent scrip embraced in said schedule, and the amount and number of said package?

A. I did, and there was a package of eight per cent. scrip embraced in said schedule, which was numbered 166, and to the best of my knowledge and belief, contained about the sum of $5403.77. I know of only a few *very small* lots of eight per cent. scip received by Gen. Churchill after this burning.

A. BELDING.

Sworn to and subscribed before me this 26th day of April, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "N."

John C. Peay, being sworn, states as follows:

Question by Master:

Q. State if you were Deputy Treasurer under T. J. Churchill, late State Treasurer; if so, state during what time, and particularly what you know of the payment of certain Jefferson County bonds by him in the second quarter 1878, to whom the money was paid, and all the facts and circumstances connected with the transaction?

A. I was Deputy Treasurer under State Treasurer Churchill from about June 4, 1875, until the close of his administration in January, 1881. On the 29th day of April, 1878, H. H. Kenyon, at the time a citizen of Jefferson County, presented to the Treasurer for redemption, certain county bonds issued by Jefferson County, amounting to the sum of $582.16 principal, and $81.12 interest, which I paid and charged to the County Interest Fund of Jefferson County, and at the end of the second quarter 1878, I reported said redemption in the usual form to the Auditor of State. At the time of paying said bond, I endorsed across the face of each in red ink, the word "cancelled" with the date, and delivered the bonds to said Kenyon, who went direct to the Auditor's office with me, where I saw him and Mr. Farmin, Deputy Auditor, with bond record, in which said bonds were registered, before them. I then returned to the Treasurer's office, and don't know whether the bonds were

retained by Mr. Kenyon or delivered by him to the Auditor. I made the payment to Mr. Kenyon in United States currency which was to the credit of Jefferson County Interest Fund. At the time I took Mr. Kenyon's receipt for the money and for the bonds, which I filed in the Treasurer's office, and gave him a schedule of the bonds and interest paid similar to the one filed with the Auditor. I knew Kenyon's reputation and would not let him leave with bonds till they were marked redeemed by the Auditor on the Register of county bonds in his office.

JOHN C. PEAY,

Sworn to and subscribed before me May 12, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "O."

George W. Clark being sworn states as follows:

Question by the Master:

Q. Did you act as clerk and accountant for the Senate Committee in investigating the books and accounts of Thomas J. Churchill, late State Treasurer; if so please state whether you found in your investigations the sum of $1291.00 in Little Rock city coupons, scheduled by said Treasurer as redeemed in third quarter 1878, if not how many of said coupons were missing and the amounts?

A. I was clerk and accountant for said Committee during the entire time of said investigation. I find from the schedule of Little Rock city coupons redeemed during the third quarter 1878, here presented to me, that all the coupons mentioned therein were found and duly checked by said Committee, said schedules amounting to $1291.00, of which I made a memorandum in a book kept my me, during said investigation, from which book the Committee, in part, compiled their report, and which book I have referred to before giving this deposition.

GEO. W. CLARK.

Sworn to and subscribed before me May 12, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "P."

H. Clay Jones, being duly sworn, deposes as follow:

Questions by J. B. Judkins:

Q. What is your name and occupation?

A. H. Clay Jones, City Clerk, City of Little Rock.

Q. As such Clerk are you custodian of all records and papers belonging to the City of Little Rock?

A. I am.

Q. Have you on hand in your office any city certificates and other vouchers, showing payments by the State Treasurer of certain sums on account of city interest tax due to the City of Little Rock?

A. I have.

Q. (Handing witness paper). Examine this schedule and see if you have in your office any of the certificates mentioned in it; if so, state under what circumstances they came into your possession. (Paper referred to marked as Exhibit "A 47 1-2" to Master's Report).

A. I have none of these certificates in my possession at present.

Q. Did you ever have any of these certificates in your possession?

A. I had in my possession certificate No. 5, issued on bond No. 9 to Peter Hanger, for $128.00.

Q. State under what circumstances you had that certificate?

A. I bought that certificate as an individual from Maj. John C. Peay, who had been Treasurer Churchill's Deputy. I bought it from him sometime about October or November, 1881. This certificate was issued January 1, 1871, due January 1, 1875, with eight per cent. interest from date, and was receivable for the city general taxes for the year 1874, as expressed upon its face.

Q. Have you ever seen any of the other certificates mentioned on this schedule since the 1st day of July, 1878?

A. Yes, sir; I have seen No. 4 on bond No. 15, issued to George C. Watkins for $106.41, dated December 1, 1870, due January 1, 1874; No. 6 on bond No. 9, issued to Peter Hanger for $128.00, dated January 1, 1871, due January 1, 1876; No 7

on bond No. 11, issued to William B. Wait for $107.00, dated January 1, 1871, due January 1, 1877. They were presented to me by John C. Peay, in the month of December, 1881, first for sale, and secondly for auditing and redemption. I declined to purchase them, but submitted them to the Finance Committee, of the City Council, who rejected them in their report to the Council, stating that they had been cancelled and the cancellation marks bore evidence of obliteration.

Q. Did you examine these certificates, and also certificate No. 5 on bond No. 9, as to the cancellation marks, and their condition otherwise; if so, state what appeared?

A. There were no cancellation marks whatever on certificate No. 5 on bond No. 9, bought by me of Maj. Peay, but the other three showed evidence of erasures on the back, and had been torn in two and a piece of thin paper pasted across the torn places of each, through which could be seen the erasures, but I am not positive as to what had been erased. Some thought the endorsement of the Auditing Committee (which was my opinion), and others that it was the endorsement of the Sheriff and Collector.

Questions by B. F. Fall:

Q. Where is certificate No. 5 issued on bond No. 9, in favor of Peter Hanger, January 1, 1871?

A. That was received by the Finance Committee, cancelled and destroyed, and bonds issued for it in connection with other certificates. The Finance Commitee reported in detail each certificate or evidence of indebtedness destroyed by them, which reports are now in my possession as City Clerk.

Q. You state that certificate No. 6 on bond No. 16, favor of George C. Watkins, was issued December 1, 1870; that certificate No. 6 on bond No. 9, favor Peter Hanger, was issued January 1, 1871; and that certificate No. 7 on bond No. 11, favor William B. Wait, was issued January, 1871, were presented by Maj. John C. Peay for payment, redemption or funding, and for certain reasons were refused. Now, please state if any of the aforementioned certificates have ever been

presented since that time for payment, redemption or funding; and if so, when and by whom?

A. They have not.

Q. At the time of the purchase of certificate No. 5 on bond No. 9 certificates of indebtedness to the Memphis and Little Rock Railroad Company in October or November 1881, was said certificate over-due or not; and if over-due, how long over-due?

A. It was over-due nearly seven years.

Questions by the Master:

Q. Has Treasurer Churchill or any one for him, paid into the city treasury at any time since October, 1, 1878, the sum of $2163.62 in funds of any kind in lieu or place of that amount scheduled by him in Exhibit "A 47 1-2," to your testimony; if so, state when, in what funds and by whom so paid?

A. No such payments have been made to me since I came into office in April 1881, and I have examind the records of my office carefully and find no evidence of such payments previously.

Q. What was done with the three certificates presented by John C. Peay, which were rejected by the Finance Board?

A. They were returned to Maj. Peay.

Q. Have any of the certificates mentioned in this schedule "A 47 1-2," outside of the four heretofore mentioned, ever been presented to you for funding, redemption or payment?

A. They have not.

Q. Please state when the other certificates embraced in said schedule (not hereinbefore referred to) matured, and on what bond they were issued.

A. Certificates No. 4, on bond No. 9, to W. H. Gaines, was due January 1, 1874; No. 6, on bond No. 59, to B. C. Trapnall, was due January 1, 1876; No. 8, on bond No. 62, to John W. Rison, was due January 1, 1878; No. 4, on bond No. 18, to Daniel Ringo, was due Jannary 1, 1874; No. 4, on bond No. 57, to Merchants' National Bank, was due January 1, 1874; No. 7, on bond No. 4, to David F. Shall, was due January 1, 1877;

No. 8, on bond No. 4, to David F. Shall, was due January 1, 1878.

H. C. JONES.

Sworn to and subscribed before me May 15, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "Q."

C. E. Kidder, being sworn, states:

Q. Were you City Clerk of Little Rock at any time; if so, during what time?

A. I was City Clerk of Little Rock from some time in January, 1877, to April 15th, 1879.

Q. As such Clerk, were you the custodian of the record books and papers of the city?

A. I was.

Q. Did Thomas J. Churchill, late State Treasurer, or any one for him, pay to you as such City Clerk any other funds or assets belonging to the city besides those enumerated in a receipt executed by you to him April 26, 1878; if so, when and in what funds?

A. He did not.

Q. Please examine this list of city interest certificates scheduled by the Treasurer as being paid into State treasury in the second quarter of 1878, amounting to $2163.62 (Exhibit "A 47 1-2"), and state if any of these certificates were paid to you by the Treasurer, or any one for him, during your term of office?

A. They were not, to the best of my knowledge and belief.

Q. Examine this receipt dated April 26, 1878, executed to Thomas J. Churchill, late Treasurer for certain city funds enumerated as follows:

Certificates of indebtedness to M. & L. R. R.	$ 10,454 94
City certificates of indebtedness on bank note paper.	1,033 10
State scrip	5 00
Interest coupons	11 00
Order refunding taxes	1 53
Total	$ 11,505 57

And state if you executed the same in your capacity as City Clerk?

A. I did. C. E. KIDDER.

Sworn to and subscribed before me May 21, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "R."

John C. Peay, being duly sworn, states as follows:

Question by the Master:

Q. Please examine the Fund Ledger or Sinking Fund Account on page 155, and state if the credit taken in fourth quarter, 1876, for "paid redemption 30-year bond coupons $2280.00" was for coupons from Funding Bonds, 1869, or the Loughborough Bonds?

A. The coupons referred to above were from bonds of 1869, and were paid into the treasury on account of the sale of Real Estate Bank lands, and they were receivable on no other account. The coupons from bonds of 1869 were never redeemed in currency during the term of Gen. Churchill as State Treasurer, and the credit above referred to of $2280.00, as being taken therefor, is an error, as shown by the schedule of the aforesaid coupons. JOHN C. PEAY.

Sworn to and subscribed before me May 28, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "S."

Beall Hempstead, being sworn, states as follows:

Question by Master:

Q. Mr. Hempstead, as you have heretofore been examined during this investigation, and stated that you were employed by Gen. Churchill as a clerk in his office will you please state what course was pursued by the Treasurer or his Deputy in regard to examining and verifying the genuineness of the State scrip received by him for bonds exchanged therefor under order of the Finance Board?

A. I had nothing to do with the examination of the scrip received into the treasury, but it was all received and counted by the Treasurer or his Deputy and then passed to me to mark redeemed on register before being burned. Packages of scrip received for bonds issued were marked by him "*funded*," and when I entered this scrip as redeemed on the register, I marked the letter "F" opposite each piece so redeemed, to show that it was funded scrip, which I did under instructions of his Deputy, Maj. Peay. This was done with all scrip so received before it was burned. Before any piece of scrip was marked *redeemed* by me, I made a careful examination to see that it corresponded with the register, both as to series, number, date and amount.

BEALL HEMPSTEAD.

Sworn to and subscribed before me this 30th day of June, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "T."

John C. Peay,-being previously sworn in this case, states as follows:

Questions by the Master:

Q. Please examine an entry on page 183 of blotter kept by Treasurer Churchill, under date of November 15, 1875, which is as follows:

Memorandum statement: By amount refunded Henry Page, late Treasurer, paid counties on account of taxes paid by non-residents, sale of lands, etc..... STATE SCRIP. $ 664 95 COUNTY SCRIP. $ 213 81

And state to whom this money was paid, and what, if any voucher was taken therefor?

A. The funds referred to above were paid to Mr. Arlow Farmin by me as Deputy Treasurer, and I think he had an order from Henry Page therefor. I took Mr. Farmin's receipt for it at the time.

Q. Did you make any other payment, besides this, to Mr. Farmin or any one else representing Mr. Page, on account of funds previously paid by Page for the State, but not charged by him, and afterward charged by Treasurer Churchill in the fourth quarter 1875; if so, please state to whom the payment was made, the date and amount of it?

A. I made a further payment on this Page matter to Arlow Farmin for Henry Page. The total amount paid to him for Henry Page was over $2700.00, part of which, say $557.30, was in currency; but I don't think I took a receipt for the last payment. The receipt of Mr. Farmin for the first payment was accompanied by a statement in Mr. Farmin's handwriting, showing the total amount claimed by Henry Page as due him. All of these payments were made by me to Farmin in the fourth quarter of 1875. Upon an examination it was found that these funds were due Page from Treasurer Churchill, he having been improperly credited therewith, and under instructions from Treasurer Churchill, I made the payments to Farmin as the representative of Henry Page. The receipt of Farmin, herein referred to, was filed in the Treasurer's office.

JOHN C. PEAY.

Sworn to and subscribed before me, this 11th day of June, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "U."

Arlow Farmin, being duly sworn, states as follows:

Questions by the Master:

Q. Please state what funds were paid to you by Treasurer Churchill on account of moneys due by him or by the State to Henry Page, former State Treasurer, the date of the payments, the kind of funds paid, and the disposition made by you of them?

A. John C. Peay, Deputy Treasurer, made a payment to me as the representative of Henry Page at Page's request in my presence, the exact date of which I do not remember, but by referring to a memorandum shown me on the Treasurer's blotter, I think it was about November 15, 1875, in which pay-

ment there was $664.95 in State scrip and $213.81 in county scrip. I am not positive as to the exact amount, but I believe from this memorandum shown me, that the amounts therein stated are about correct. I executed to him a receipt for the amounts paid me, and accompanied it with a detailed statement of the amounts due Page by the State, or by Treasurer Churchill for moneys previously paid by Page to various counties and not credited by him, but afterwards credited by Treasurer Churchill.

Q. Please state if any other payments were made to you on this Page matter by Treasurer Churchill or his Deputy, Mr. Peay; if so, the dates and amounts as near as you can remember?

A. Mr. Peay, as Deputy Treasurer, made me a further payment on this Page matter in State scrip, but I do not remember the date. I think the last payment was over $1300.00 in State scrip, and I feel sure that the entire amount in State scrip paid me was about the sum shown by Treasurer Churchill's Special Report to have been due Page, say $2017.31. No currency was paid me whatever in these transactions, I am sure, and I executed receipts for such funds as were paid me.

ARLOW FARMIN.

Sworn to and subscribed before me this 11th day of June, 1884, in presence of B. F. Fall.

THO. H. SIMMS,
Special Master.

DEPOSITION "V."

John C. Peay, being duly sworn, states as follows:

Questions by Col. R. A. Howard:

Q. Were you acquainted with the character and numbers of the scrip received by Treasurer Churchill, funded in 30-year six per cent. bonds under Act December 23, 1874, the time it was received and the disposition made of it?

A. The scrip was handed to the Treasurer by the parties for the purpose of obtaining funding six per cent. Loughborough bonds. Each package of scrip handed in was kept in separate bundles and marked on wrapper funded scrip, with

the amount. These packages were counted, verified and, if found correct, the Financial Board were notified. They were found correct, in all cases, before the bonds were issued.

Q. What became of those packages?

A. They were kept separate and apart from the other scrip in the treasury, and delivered to the various Burning Boards and destroyed.

Q. Do you know whether that scrip was cancelled?

A. To the best of my knowledge and belief it was cancelled. The scrip referred to embraces all the scrip that was funded in 30-year bonds.

Question by the Master:

Q. Do you know of any other burning of scrip by Treasurer Churchill besides those on May 2, 1876, December 31, 1877, June 26, 1879, and the three that are recorded in the Bond Book on pages 191 and 193?

A. I do not.

Questions by Col. Howard:

Q. When this scrip was offered for funding in six per cent. 30-year bonds, did the parties applying for the bonds furnish a schedule showing the amount of scrip and interest?

A. Mr. Parker furnished schedule of all the scrip that he tendered for bonds, amounting to over $100,000.00; perhaps others did so too.

Q. When this scrip was so paid in did you make on the register of scrip redeemed any mark to distinguish it from other scrip; if so, what was it?

A. No, sir; I made no mark on the register of scrip.

Question by Judge Rose:

Q. You refer to six particular burnings of scrip; do you mean to say that these were all the burnings that took place?

A. As far as I know, there might have been others.

Q. Do you remember the time of each of these six (6) burnings above mentioned?

A. I do not.

Q. Mr. Peay, I show you here a record book endorsed "Special Indebtedness Auditor's Warrants Redeemed," was

this book a part of the records of the Treasurer's office during Gen. Churchill's terms of office?

A. Yes, it is one of the records of the office.

Q. I find on page 191 of this book a certificate signed by W. R. Miller, Auditor, by Arlow Farmin, Deputy Auditor and Gordon N. Peay, member State Board of Finance, certifying to the burning of $4000.00 Treasurer's certificates, June 18, 1875. On the same page I find a like certificate of the burning of $1000.00 October 30, 1875; on page 193 in the same book I find a like certificate of the burning of $1000.00 October 30, 1875; on the same page I find a like certificate, not signed, of the burning of $15,000.00 of State scrip; on page 195 I find a like certificate not signed, of the burning of $42,000.00 of State scrip, dated October 30, 1875; on the same page I find a like certificate, not signed, of the burning of $4000.15 State scrip; on page 197 I find a like certificate, not signed, of the burning of $9000.13 of State scrip; on page 199 I find a like certificate, not signed, of the burning of $10,000.00 of State scrip; on page 201 I find a like certificate, not signed of the burning of $2000.27 of State scrip; on the same page I find a like certificate, not signed, of the burning of $1000.00 of State scrip; on page 203 I find a like certificate, not signed, of the burning of $2000.00 of State scrip; on the same page I find a like certificate, not signed, of the burning of $15,000.00 of State scrip; on page 205 I find a like certificate, not signed, of the burning of $64,000.00 of State scrip; on page 207 I find a like certificate, not signed, of the burning of $10,000.00 of State scrip; on page 209 I find a like certificate, not signed, of the burning of $10,000.00 of State scrip; on page 261 I find a like certificate, not signed, of the burning of $35,000.00 of State scrip; in whose handwriting are these entries made?

A. In my handwriting.

Q. Was the scrip mentioned in these certificates contained in verified packages?

A. They were.

Q. What became of those packages?

A. To the best of my knowledge and belief they were destroyed.

Q. Were they given to any one for that purpose?

A. They were given to the Burning Board for that purpose.

Questions by Maj. C. B. Moore:

Q. These entries made in your handwriting referred to, were they made by you at the time the packages were delivered to the Board to be burned, or when were these entries made?

A. I do not recollect whether they were made before or after. They were made by direction of the State Board of Finance.

Q. Please state why these certificates were never signed?

A. They were not signed because the scrip was not burned by the State Board of Finance.

Questions by Judge Rose:

Q. Were those certificates made by you at or near the times, at which the scrip was delivered to the Burning Board?

A. I believe they were. On two occasions I delivered the scrip to Gordon N. Peay, a member of the State Board of Finance, to be burned. On one of those occasions, Mr. Arlow Farmin, Deputy Auditor, was present.

Q. Was the scrip cancelled?

A. Yes, sir, to the best of my knowledge and belief.

Q. What method was used in cancelling it?

A. After it was registered, a hole was punched through each piece of scrip.

Q. You mention that Mr. Parker furnished a schedule of the scrip funded by him—where is that schedule now?

A. I do not know; they were on file in the Treasurer's office.

Question by Col. Howard:

Q. I direct your attention to pages 198, 200 and 202, of the book above mentioned, and ask you if the pencil memoranda made thereon are in your handwriting; if not, in whose handwriting are they?

A. They are not in my handwriting; I do not know in whose handwriting they are. In several instances, as appears

from this record book, application was made for bonds to be funded, of which the Treasurer was notified and the application afterwards withdrawn, and the bonds, therefore, not issued, and the scrip never came into the hands of the Treasurer. There were two hundred and ten bonds issued for scrip, all of which appear upon the book referred to. JOHN C. PEAY.

Sworn to and subscribed before me June 23, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "W."

S. J. Churchill, being duly sworn, states as follows, in answer to question by Col. Howard:

I was clerk in the office of Treasurer Churchill from the time he went in office until he went out.

Q. State what knowledge you have, if any, of the funding of the State scrip in 30-year bonds, under Act December 23, 1874, the manner in which the scrip was received, verified, kept, and what disposition was finally made of it?

A. The scrip was brought there by persons desiring bonds, verified by the Cashier (John C. Peay), placed in bundles and put in the vault, marked on wrappers "Funded Scrip," with the amount of principal and interest. These bundles were given to the clerks for cancellation. They were cancelled upon scrip registers in their proper places, and where the places had been filled they were entered opposite the nearest blank number. They were marked upon the register with the letter "F," as far as my knowledge extends, showing that it was funded scrip. These bundles were afterwards cancelled by punching a hole through each piece; the wrappers were placed back upon them, and then numbered and placed back in the vault to be burned. They were registered in the back of the Cashier's ledger, opposite the same number. Mr. Beall Hempstead, Mr. Belding and myself did the numbering and cancellation of the scrip.

Q. State, if you please, what knowledge you have of the burning of this scrip?

A. I have no knowledge of the burning of this particular

scrip as distinguished from other scrip. I was present at three burnings and remember four burnings; two at the gas house, at which I was present; one at the stove in the Treasurer's office; the other one that I was not present at was at the saw mill (Red Mill).

Q. Do you recollect who was present at these burnings?

A. At one burning at the gas house Gov. Miller and Auditor Crawford were present, but I do not remember which of the two it was. I remember taking the bundles out of the tin boxes and giving them to Gov. Miller to take the bands off and to place them in the retort for burning. I do not remember who was present at the other burnings, or at the stove burning, but several were present in the office. The burning at the stove was only a partial burning, and they did not burn all that they commenced to burn. In placing the packages in the stove only the outside of the packages were burned, and had to be stirred up to make them burn, and it took so long that it was stopped. I don't know whether they went elsewhere to complete the burning, or whether they held over the remainder of the scrip till next burning. It must have been during cold weather, as we had a fire in the stove, but I do not recollect the exact time. At the burning in the stove there were several bundles of scrip destroyed. I have no idea of the amount burned in the stove.

SAM J. CHURCHILL.

Sworn to and subscribed before me this, 23d day of June, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "X."

Mr. Beall Hempstead, being duly sworn, states as follows:

Question by Col. R. A. Howard:

Q. State what knowledge you have, if any, of the funding of State scrip in 30-year bonds under Act December 23, 1874?

A. I know nothing at all about the bond transaction; there was certain scrip in the office known as funded scrip, and in recording and registering this scrip as redeemed, I was directed by the Deputy Treasurer to mark it funded scrip, but my recol-

lection is there was one bundle of this scrip recorded and cancelled, before this order was given. In dealing with the funded scrip I carried out the instructions of the Deputy Treasurer. Upon the record I marked the letter "F," so as to identify it, and on the cancellation record it was marked the same way. So far as any burning was concerned I was informally present at one in the office, but never officially at any of them. My business was recording and cancelling the scrip by punching a hole in each piece, after which it was put in the vault and I had nothing more to do with it.

BEALL HEMPSTEAD.

Sworn to and subscribed before me this 23d day of June, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "Y."

John C. Peay, being recalled, states:

Questions by the Master:

Q. Did you deliver these packages of funded scrip to the Burning Board, to be burned at or about the times that each was received for bonds, or was it held in the treasury until a large amount should accumulate?

A. The funded scrip accumulated in the office very rapidly and the attention of the State Board of Finance was repeatedly called to the fact, and on the two occasions of the burning in the office by the State Board of Finance, when the Deputy Auditor was present, all the funded scrip then on deposit in the State treasury was delivered to the State Board of Finance, and the Deputy Auditor and they proceeded to select the bundles and put in the stove to burn. How much of that was burned on these occasions, I do not know. The parties referred to above, found they could not burn it as thoroughly and rapidly as they desired, and they postponed the burning of the balance of the scrip. The balance remained in the treasury until there was a general burning of scrip, on various accounts, and that balance was delivered, with other scrip, to the State Burning Board, and the same was destroyed. The State Burning Board

signed a certificate of burning on the schedule of scrip destroyed, which schedule was prepared in the Treasurer's office, and I suppose the apportionment of the scrip so burned was made by the Treasurer. The two burnings referred to by me, in the Treasurer's office, were on June 18, 1875 and October 30, 1875, as shown by the burning certificates on pages 191 and 193 of the book hereinbefore referred to.

Q. Please examine an entry of the sale of forty-two bonds on page 195 of said book, to which a burning certificate unsigned is appended, dated October 30, 1875, and state if the date therein given represents that on which the scrip was received from the purchaser (E. W. Parker & Co.), or on which it was delivered to the Burning Board for destruction?

A. It was on the date I gave it to the Burning Board, and the date and the word "burned" on the margin of said certificate, both in pencil, are also in my handwriting.

Q. To whom did you hand for burning the $42,000.00 in crip received from E. W. Parker & Co., above referred to?

A. I handed it to Gordon N. Peay, a member of the State Board of Finance, on the 30th day of October, 1875.

Question by Col. Howard:

Q. Can you state whether or not the date of the certificate above referred to, is correct?

A. I cannot state as to its correctness, but to the best of my knowledge and belief, it is correct.

Question by the Master:

Q. Please state why it is that these burning certificates unsigned opposite each separate sale of bonds on the book hereinbefore referred to, are written in ink, while the name of the purchaser and the amounts are in many instances written in pencil?

A. At the time this scrip was handed in for bonds, a memorandum was made in the book referred to, in pencil, and they were left in that condition until the scrip was brought out for burning, and then some of them were written up in ink, and the certificates were all written in ink.

Q. Please state if the amounts opposite each separate sale

of bonds on said book, as they now appear, whether in ink or in pencil, are in your handwriting.

A. Yes, they are all in my handwriting.

Q. Was the scrip received for said bonds, as shown by said entries, in the hands of the Treasurer when said entries were made?

A. Yes, sir.

Q. Was any scrip ever paid to the Treasurer or to you, as his Deputy, by parties wishing bonds which was afterwards withdrawn by them from the treasury, and the bonds not delivered?

A. Yes, in several instances, but how many I do not know.

Q. Can you name any parties who paid in scrip for bonds and afterwards withdrew it?

A. I think Maj. Blocher, on two occasions, withdrew scrip that he had left for bonds. The scrip would be left in the office by parties, and they would promise to get an order from the State Board of Finance for the bonds, but in the instances where the scrip was withdrawn, they failed to get the order for the bonds, and took the scrip away.

Q. Please examine this book referred to, and state if any entries of the sale of bonds appear thereon in which the scrip was withdrawn and the bonds not delivered; if so, the name of the parties and the amount?

A. There are two entries here on this book, pages 200 and 202, applications made by W. D. Blocher, that the scrip was withdrawn and bonds not issued, covering four bonds or $4000.00 in scrip, there might have been others, but I do not recollect.

Q. Did Blocher ever get these four bonds?

A. No, not that I know of.

Q, Please examine this book and state how many bonds Blocher got, in his own name, omitting these four on which you say the scrip was withdrawn?

A. There was only one bond in Blocher's own name issued.

JOHN C. PEAY.

Sworn to and subscribed before me this 24th day of June, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "Z."

W. J. Turner, being sworn, states in answer to questions by Judge Rose:

I am Cashier and Deputy State Treasurer. I have been Cashier since the beginning of Maj. Woodruff's term of office. I have received all or most of the State scrip received in the office. During that time, there has been presented to the treasury for redemption, some pieces of scrip that appeared on the books as having been previously redeemed. Two or three pieces are all that I remember of, and would not exceed $150.00. Two of these pieces, with interest amounting in all to $25.00 or $30.00, had been cancelled and mutilated, as ordinary with cancelled scrip, the balance as to the entries on the books, appeared to have been clerical errors, and that the scrip had really never been paid in. The two pieces which had been mutilated, as ordinary with cancelled scrip, appeared to have been scorched; they were checked off with a check-mark, and also had a hole punched through them.

In the Treasurer's office a detective was employed to examine into the matter, and from all the evidence he could get, the conclusion was arrived at that probably a few pieces had been carried out of the smoke-stack of the mill at which the burning took place.

W. J. TURNER.

Sworn to and subscribed before me this 24th day of June, 1884.

THO. H. SIMMS,
Special Master.

DEPOSITION "Z. Z."

E. W. Parker, being sworn, states as follows:

Question by Col. R. A. Howard:

Q. State as near as you can, from the memorandum in your office and recollection, the amount of State scrip presented to the Treasurer to be funded in six per cent. 30-year bonds, showing dates of issue, amount of the several pieces and numbers?

A. I presented to the State Treasurer, for funding in six per cent. 30-year Loughborough bonds, the following amounts

in State scrip and interest, and on or about the following dates:

About November 10, 1875, the sum of	$ 42,000 00
About November 10, 1875, the sum of	15,000 00
About November 20, 1875, the sum of	9,000 00
About December 1, 1875, non-interest, the sum of.	10,000 00
About March 9, 1877, the sum of.....	10,000 00
About April 5, 1877, the sum of.....	35,000 00
Making	$ 121,000 00

The dates of issue, denominations, face and interest are set out in Exhibits covering the same, attached to my deposition. I am unable to give the numbers of any of it.

EDWARD W. PARKER.

Sworn to and subscribed before me this 28th day of June, 1884.

THO. H. SIMMS,
Special Master.

STATE OF ARKANSAS, }
PULASKI COUNTY. } ss.

I, Tho. H. Simms, Special Master in Chancery of the Pulaski Chancery Court, do hereby certify that the foregoing depositions of William E. Woodruff, Jr., E. W. Parker, C. T. Walker, W. J. Turner, Andrew J. Smith, Beall Hempstead, John C. Peay, Albert Belding, George W. Clark, H. C. Jones, C. E. Kidder, Arlow Farmin and Sam J. Churchill were taken before me and were read to and subscribed by them in my presence at the time and place and in the action mentioned in the caption hereof, the said witnesses having been first sworn by me, that the evidence they should give in the action should be the truth, the whole truth and nothing but the truth; and their statements were reduced to writing in their presence, and in mine, some being reduced to writing by me, some by McGehee Williams, a clerk in my employ, at my instance and request, and part by one of the witnesses (C. T. Walker) in person; the plaintiff, by counsel, being present at the taking of some of said depositions and the defense, by counsel, being present during the entire examination.

Given under my hand, this 28th day of June, 1884.

THO. H. SIMMS,
Special Master.

EXHIBIT NO. 17, TO C. T. WALKER'S DEPOSITION.

[COPY.]

$17,000.00. No. 2465.

AUDITOR'S OFFICE, STATE OF ARKANSAS,
Little Rock, Arkansas, December 31, 1877.

I certify that the sum of seventeen thousand dollars is due by the State of Arkansas, to German Savings Bank, Little Rock, Ark., and do hereby direct that the Treasurer of said State, pay the said sum to the said party, or bearer, out of the appropriation, for money borrowed, payable out of the General Revenue. Payable in currency.

JOHN CRAWFORD,
Auditor of State.

Redeemed December 31, 1877.

T. J. CHURCHILL, Treasurer.

No. 147.

FOURTH QUARTER 1877.

THO. H. SIMMS,
Special Master.

[ENDORSEMENT.]

S. B. SMITH,
For German Savings Bank.

A true copy of the original warrant now in the State Treasury.

W. E. WOODRUFF,
State Treasurer.

EXHIBIT "16" TO TESTIMONY OF C. T. WALKER.

[COPY.]

$36,300.00. No. 3995, No. of Ger. Sav. Bank.

STATE OF ARKANSAS,
LITTLE ROCK, ARK., August 8, 1877.

Thirty days after date, and without grace, the State of Arkansas promises to pay to the German Savings Bank, of Little Rock, or order, thirty-six thousand three hundred dollars, lawful money of the United States, at the office of said Bank in Little Rock, for value received, with interest thereon at the rate of ten per cent. per annum from date until paid, the said State

having deposited with said Bank, as collateral security, seventy-two thousand dollars six per cent. Sinking Fund Bonds of the State of Arkansas, issue of 1875. This obligation is entered into in conformity to the Act of the Legislature of the State of Arkansas, approved November 16, 1875, and the amendments thereto, authorizing the State Board of Finance to borrow money to pay expenses of the State Government, etc., and carries with it all the provisions of said Act.

W. R. MILLER,
U. M. ROSE,
F. W. COMPTON,
Board of Finance.

W. R. MILLER,
Governor of Ark.
B. B. BEAVERS,
Sec'y. of State.

[ENDORSEMENT.]

Paid, December 31, 1877, fifteen thousand five hundred thirty-seven 90-100 dollars on the principal; also, fourteen hundred sixty-two 10-100 dollars, interest to date; total, $17,000.00. Paid, April 23, 1878, twelve thousand dollars.

Paid in full July 1, 1878.

(Signed.) C. T. WALKER, Cashier.

This is a true copy of the original note now in the treasury.

W. E. WOODRUFF, JR.,
State Treasurer.
THO. H. SIMMS,
Special Master.

STATEMENT OF STATE SCRIP

Funded in six per cent. Loughborough Bonds, by E. W. Parker & Co. and Parker & Worthen, during the time T. J. Churchill was Treasurer of the State of Arkansas. Compiled from Press Copies in Letter Books and other data, by E. W. Parker, in accordance with request of Attorneys and Master in Chancery.

Lot of $42,000.00, converted into Bonds, account of Matthews & Whittaker, November 10, 1875. Interest calculated to July 1, 1875, *only*.

DATES.	TIME, ETC.			AMOUNT.	
	Years.	Months	Days.	Interest.	Face.
June 20, 30, 1871	4			$ 14 00	$ 70 00
July 10, 22, 20, 1871	3	11	10	8 28	42 00
Aug 5, 21, 20, 1871	3	10	10	21 42	111 00
Sept 2, 29, 20, 1871	3	10	10	22 85	121 00
Oct. 3, 13, 10, 1871	3	8	20	224 57	1,206 75
Oct 21, 25, 25, 1871	3	8	5	56 55	307 26
Nov 2, 5, 1871	3	7	25	1 82	10 00
Dec 30, 1871	3	6		5 25	30 00
Jan. 3, 13, 5, 1872	3	5	25	18 65	107 00
Feb 1, 6, 5, 1872	3	4	25	15 48	91 00
Feb 17, 1872	3	4	13	15 16	90 00
March 1, 31, 20, 1872	3	3	10	15 08	92 00
April 20, 1872	3	2	10	41 52	260 00
June 7, 1872.	3		23	4 59	30 00
July 31, 1872.	2	11		40 84	280 00
Aug 8, 24, 20, 1872	2	10	10	42 12	294 50
Sept. 6, 30, 30, 1872	2	9		7 00	51 00
Oct 1, 24, 20, 1872	2	8	10	6 19	46 00
Nov 11, 30, 20, 1872	2	7	10	33 28	255 00
Dec 3, 30, 25, 1872	2	6	5	39 21	312 00
Jan 2, 10, 8, 1874	1	5	22	228 97	3,099 00
Jan 14, 30, 20, 1874	1	5	10	68 11	943 00
Feb 2, 10, 5, 1874	1	4	25	91 87	1,310 00
Feb. 11, 28, 20, 1874	1	4	10	12 86	189 00
March 3, 10, 8, 1874	1	3	22	89 80	1,370 00
March 16, 31, 20, 1874	1	3	10	26 32	412 00
April 1, 8, 5, 1874	1	2	25	88 38	1,430 00
May 1, 1874	1	2		06	1 00
June 15, 1874	1		15	79 68	1,530 10
July 2, 7, 5, 1874		11	25	18 00	365 00
July 15, 28, 25, 1874		11	5	471 40	10,131 65
Aug 1, 11, 5, 1874		10	25	7 08	157 00
Aug 15, 31, 25, 1874		10	5	2 70	64 00
Sept 1, 11, 10, 1874		9	20	24 40	606 00
Sept 16, 28, 25, 1874		9	5	30 94	810 00
Oct. 1, 31, 30, 1874		8		8 53	256 00
March 7, 31, 20, 1873	2	3	10	30 18	265 00
Sept. 27, 1873	1	9		17	2 00
Total				$ 1,913 31	$ 26,747 26

STATEMENT OF STATE SCRIP, ETC.—CONTINUED.

OF RESIDUE, THE DATES, ETC., NOT COPIED.

	Face.	Interest.		
	$ 4,893 33	$ 521 09		$5,414 42
	1,051 00	51 19		22 22
	2,000 00	136 11		22 70
	100 00	8 75		57 08
	460 00	38 33		554 28
	540 00	47 25		443 33
	1,000 00	83 33		210 58
	1,000 00	98 89		1,098 89
	1,090 00	118 19		1,083 33
	50 00	7 08	$13,339 46	587 25
	20 00	2 70		498 33
	20 00	2 22		2,244 86
	$ 12,224 33	$ 1,115 13		66 55
				49 73
				95 71
				328 82
				105 00
				456 38

In another place in Letter Book the lot $13,339.46 is stated as:

Some figures blurred in copying in Letter Book; have copied as best could.

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

Funded about November 20, 1875, account Matthews & Whittaker—$9000.00 lot of bonds—interest calculated to July 1, 1875, *only*.

DATES.	TIME, ETC.			AMOUNT.	
	Years	Months	Days	Interest	Face.
Jan. 28, 30, 1873	2	5		$ 32 62	$ 270 00
Feb. 3, 8, 1873	2	4	25	19 82	165 00
Feb 15, 28, 1873	2	4		16 91	145 00
April 1, 12, 1873	2	2	20	16 40	147 67
April 14, 30, 1873	2	2		155 14	1,428 45
June 2, 1873,	2		28	93 50	900 00
June 6, 14, 1873	2		20	10 60	103 15
June 21, 30, 1873	2			28 41	284 17
July 1, 5, 1873	1	11	25	14 03	141 45
July 8, 28, 1873	1	11	10	91 86	945 17
Aug 6, 7, 1873	1	10	20	2 08	22 00
Oct. 1, 1873	1	9		189 88	2,170 00
Oct. 4, 6, 1873	1	8	25	33 86	390 25
Oct 11, 14, 1873	1	8	15	20 50	240 00
Oct. 16, 30, 1873	1	8		62 53	750 50
Nov 3, 18, 1873	1	7	20	6 62	81 00
Dec. 1, 3, 1873	1	6	25	1 56	20 00
Total				$ 796 32	$ 8,203 81

Some figures blurred and imperfect in letter-copying book; hence, there may be a few errors of date, etc.

Do not find any memoranda regarding the issue of the $15,000,00 in bonds Nos. 74 and 88, inclusive, to J. H. Morley, funded by me *about* November 10, 1875—not quite sure of the date.

The issue of December 1875, $10,000.00 (think it was *about* December 1, 1875), have no memoranda of. If it was new issue scrip, as thought, no memoranda of dates, etc., were kept, as there was no interest to be calculated, or necessity for making a list, such scrip generally being paid out in packages containing $500.00 etc., like currency.

On certificate of Burning Committee, State Treasurer's office, December 31, 1877, and Cashier's Ledger—back portion—think the $42,000.00 burned in packages Nos. 56, 58 and 60.

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

From data on State Treasurer's books, am confident the following formed part of lot of $10,000.00, funded *about* March 8, 1877.

DATES.	TIME, ETC			AMOUNT.	
	Years	Months	Days.	Interest.	Face.
May 1, 1871	5	10	7	$ 7 62	$ 26 00
June 22, 1871	5	8	14	17 12	60 00
June 27, 1871	5	8	6	2 84	10 00
Sept 20, 1871	5	5	16	5 46	20 00
Dec 21, 1871	5	2	15	2 60	10 00
Dec 30, 1871	5	2	6	2 59	10 00
Jan. 5, 1872	5	2	8	2 57	10 00
April 4, 1872	4	11	4	2 47	10 00
May 1, 1872	4	10	7	2 43	10 00
May 3, 1872	4	10	5	2 43	10 00
June 6, 1872	4	9	2	11 89	50 00
June 29, 1872	4	8	7	2 34	10 00
Aug 23, 1872	4	6	13	2 27	10 00
Sept 10, 1872	4	5	26	2 25	10 00
Sept 14, 1872	4	5	22	11 19	50 00
Sept 16, 1872	4	5	20	6 71	30 00
Sept. 21, 1872	4	5	15	4 46	20 00
Oct. 1, 1872	4	5	7	2 22	10 00
Dec. 31, 1872	4	2	6	2 09	10 00
Jan. 7, 1873	4	2	1	2 08	10 00
Jan 28, 1873	4	1	8	2 05	10 00
Feb 1, 1873	4	1	7	1 02	5 00
Feb 2, 1873	4	1	6	2 05	10 00
Feb 12, 1873	4		24	12 20	60 00
Feb 20, 1873	4		16	2 02	10 00
March 7, 1873	4		1	2 00	10 00
March 11, 1873	3	11	25	1 99	10 00
March 12, 1873	3	11	24	1 99	10 00
March 21, 1873	3	11	15	19 79	100 00
March 22, 1873	3	11	14	8 90	45 00
March 29, 1873	3	11	7	3 94	20 00
April 2, 1873	3	11	6	1 97	10 00
April 5, 1873	3	11	3	17 67	90 00
April 10, 1873	3	10	26	3 90	20 00
April 14, 1883	3	10	22	9 73	50 00
April 16, 1883	3	10	20	97	5 00
April 22, 1873	3	10	14	3 87	20 00
April 28, 1873	3	10	8	3 85	20 00
April 29, 1873	3	10	7	1 93	10 00
April 30, 1873	3	10	6	48 12	250 00
May 2, 1873	3	10	6	3 85	20 00
May 5, 1873	3	10	3	15 36	80 00
May 6, 1873	3	10	2	44 15	230 00
May 8, 1873	3	10		7 67	40 00
June 16, 1873	3	8	20	1 86	10 00
June 18, 1873	3	8	18	5 58	30 00
June 19, 1873	3	8	19	37 17	200 00
July 3, 1873	3	8	5	31 28	170 00
July 5, 1873	3	3	3	25 72	140 00
July 11, 1873	3	7	25	1 82	10 00
Nov 13, 1873	3	3	23	3 31	20 00
Dec 13, 1873	3	2	23	3 23	20 00
Dec 20, 1378	3	2	16	3 21	20 00
Dec 28, 1873	3	2	13	1 60	10 00
Dec 30, 1873	3	2	6	1 59	10 00
Jan 3, 1874	3	2	5	1 59	10 00
Jan 5, 1874	3	2	3	1 58	10 00
Jan 6, 1874	3	2	2	4 76	30 00
Jan 8, 1874	3	2		3 17	20 00
Jan 16, 1874	3	1	20	6 28	40 00
Jan 20, 1874	3	1	16	23 46	150 00
Total				$ 473 83	$ 2,421 00

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

DATES.	TIME, ETC.			AMOUNT.	
	Years.	Months	Days.	Interest.	Face.
Amount brought forward				$ 473 83	$ 2,421 00
Feb. 3, 1874	3	1	5	7 74	50 00
Feb 4, 1874	3	1	4	3 09	20 00
Feb 7, 1874.	3	1	1	1 39	9 00
Feb. 16, 1874.	3		20	3 06	20 00
Feb. 18, 1874	3		18	1 53	10 00
Feb 19, 1874	3		17	1 52	10 00
Feb. 20, 1874	3		16	3 04	20 00
March 3, 1874	3		5	3 01	20 00
March 4, 1874	3		4	1 51	10 00
March 10, 1874	2	11	26	1 50	10 00
March 11, 1874	2	11	25	1 50	10 00
April 1, 1874	2	11	7	10 28	70 00
April 6, 1874	2	11	2	1 46	10 00
April 16, 1874	2	10	20	1 45	10 00
June 25, 1874	2	8	11	8 09	60 00
July 2, 1874	2	8	6	2 69	20 00
July 3, 1874	2	8	5	13 40	100 00
July 6, 1874	2	8	2	2 21	16 64
July 7, 1874	2	8	1	6 68	50 00
July 13, 1874	2	7	23	1 32	10 00
July 15, 1874	2	7	21	2 64	20 00
July 17, 1874	2	7	19	5 28	40 00
July 20, 1874	2	7	16	6 57	50 00
Sept. 16, 1874	2	5	20	6 18	50 00
Sept. 17, 1874	2	5	19	4 94	40 00
Sept 24, 1874	2	5	12	3 68	30 00
Oct. 1, 1874	2	5	7	8 53	70 00
Oct 6, 1874	2	5	2	1 21	10 00
Oct 21, 1874	2	4	15	4 75	40 00
Oct 26, 1874	2	4	10	4 73	40 00
Oct 28, 1874	2	4	8	5 89	50 00
July 21, 1873	3	7	15	1 81	10 00
Aug 5, 1873	3	7	3	1 79	10 00
Sept 12, 1373	3	6	6	88	5 00
Sept 4, 1873	3	6	4	8 78	50 00
Sept. 15, 1873	3	5	21	1 58	9 16
Sept 16, 1873	3	5	20	3 48	20 00
Oct 1, 1873	3	5	7	1 72	10 00
Oct 4, 1873	3	5	4	1 72	10 00
Oct. 6, 1873	3	5	2	5 14	30 00
Oct 11, 1873	3	4	25	3 40	20 00
Oct. 18, 1873	3	4	18	1 69	10 00
March 29, 1871	5	11	9	29 71	100 00
June 20, 1871.	5	8	18	2 86	10 00
Aug 3, 1871	5	7	7	14 01	50 00
Sept 26, 1871	5	5	12	1 09	4 00
Oct. 14, 1871.	5	4	24	2 70	10 00
Nov 6, 1871	5	4	4	27	1 00
Nov 13, 1871	5	3	25	40	1 56
Dec. 6, 1871	5	3	4	13 16	50 00
Feb 8, 1872	5	1	2	2 54	10 00
Feb 17, 1872	5		21	5 06	20 00
March 2, 1872	5		8	2 51	10 00
March 12, 1872	4	11	26	2 50	10 00
March 18, 1872	4	11	20	2 49	10 00
March 27, 1872	4	11	11	2 48	10 00
April 1, 1872	4	11	9	25	1 00
April 4, 1872	4	11	6	7 41	30 00
July 1, 1872	4	8	9	2 34	10 00
July 13, 1872	4	7	25	3 90	16 82
Aug. 1, 1872	4	7	9	23	1 00
Aug 21, 1872	4	6	17	45	2 00
Sept. 7, 1872	4	6	3	23	1 00
Sept 14, 1872	4	5	24	4 49	20 00
Sept 20, 1872	4	5	18	22	1 00
Oct 2, 1872	4	5	8	4 44	20 00
Oct. 15, 1872	4	4	23	2 42	11 00
Total				$ 744 85	$ 3,991 18

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

DATES.	TIME, ETC.			AMOUNT.	
	Years	Months	Days.	Interest.	Face.
Amount brought forward				$ 744 85	$ 3,991 18
Oct. 18, 1872	4	4	20	4 39	20 00
Nov 1, 1872	4	4	9	2 18	10 02
Nov 16, 1872	4	3	22	2 16	10 00
Nov 23, 1872	4	3	18	21	1 00
Dec 3, 1872	4	3	7	43	2 00
Dec 18, 1872	4	2	20	21	1 00
Dec 28, 31, 1872	4	2	7	83	4 00
Feb 1 1873	4	1	9	2 05	10 00
Feb 4, 1873	4	1	6	2 05	10 00
Feb 7, 1873	4	1	3	2 04	10 00
Feb 8, 1873	4	1	2	18 41	90 00
Feb 14, 1873	4		24	1 10	5 40
March 14, 1873	3	11	24	1 00	5 00
March 22, 1873	3	11	16	1 98	10 00
April 12, 1873	3	10	26	3 90	20 00
April 14, 1873	3	10	24	68 25	350 00
April 22, 1873	3	10	16	1 94	10 00
April 28, 1873	3	10	10	21 24	110 00
April 30, 1873	3	10	10	11 58	60 00
May 2, 1873	3	10	8	1 93	10 00
May 5, 1873	3	10	5	17 31	90 00
June 14, 1873	3	8	24	93 34	500 00
June 16, 1873	3	8	22	1 86	10 00
June 19, 1873	3	8	19	3 72	20 00
June 27, 1873	3	8	11	46	2 50
July 3, 1873	3	8	7	1 84	10 00
July 5, 1873	3	8	5	33 13	180 00
Aug 7, 1873	3	7	3	36	2 00
Aug 11, 1873	3	6	27	73	4 06
Aug 23, 1873	3	6	15	1 01	5 69
Aug 30, 1873	3	6	10	1 76	10 00
Sept 2, 1873	3	6	8	1 76	10 00
Sept 4, 1873	3	6	6	1 76	10 00
Sept 24, 1873	3	5	14	5 19	30 00
Nov 1, 1873	3	4	9	17	1 00
Nov 10, 1873	3	4		3 33	20 00
Dec 4, 1873	3	3	6	1 64	10 00
Jan 2, 1874	3	2	8	2 65	16 65
Jan 5, 1874	3	2	5	32	2 00
Jan 12, 1874	3	1	26	32	2 00
Jan 16, 1874	3	1	22	3 14	20 00
Feb 13, 1874	3		25	42 97	280 00
Feb 20, 1874	3		18	15	1 00
March 17, 1874	2	11	21	29 75	200 00
April 6, 1874	2	11	4	2 93	20 00
April 11, 1874	2	10	27	29	2 00
May 6, 1874	2	10.	4	4 27	30 00
June 16, 1874	2	8	22	1 36	10 00
June 17, 1874	2	8	21	1 36	10 00
June 22, 1874	2	8	16	1 35	10 00
June 26, 1874	2	8	12	1 35	10 00
July 8, 1874	2	8	2	1 33	10 00
July 18, 1874	2	7	20	3 96	30 00
Sept 11, 1874	2	5	27	29 90	240 00
Sept 12, 1874	2	5	26	52	4 25
Oct 1, 1874	2	5	9	15 88	130 00
Oct 2, 1874	2	5	8	4 87	40 00
Oct 3, 1874	2	5	7	1 22	10 00
Oct 5, 1874.	2	5	5	12 15	100 00
Oct 6, 1874	2	5	4	10 93	90 00
Oct 16, 1874	2	4	22	1 20	10 00
Total				$ 1,236 28	$ 6,932 75

RECAPITULATION.

Footings of lot pages 111, 112 and 113 .	$ 8,169 03
In back of Cashier's Ledger says scrip funded by Parker & Co , package 115, page 626	$ 8,169 03
Burned as package 115 on the burned certificate, December 31, 1877	8,169 03
Also package 59, page 639	1,830 97
Burned as package 59 on the SAME burned certificate . . .	1,830 44

The two aggregate $10,000 00 and $9,999 47, respectively.

DON'T FIND any memoranda of face and interest on scrip making up the $1830 44.

NOTE —Some figures on letter copying book blurred BADLY in copying, and could not be clearly deciphered.

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

Out of a lot of $35,000.00 bonds issued about April 5, 1877.

DATES.	TIME, ETC.			AMOUNT.	
	Years	Months	Days	Interest.	Face.
Jan 29, 1871	5	9	7	$ 2 89	$ 10 00
July 12, 1871	5	8	24	2 86	10 00
July 13, 1871	5	8	23	2 86	10 00
Aug. 15, 1871	5	7	21	2 82	10 00
Aug. 24, 1871	5	7	12	2 81	10 00
Aug 30, 1871	5	7	6	2 80	10 00
Oct 2, 1871	5	6	3	2 75	10 00
Oct 4, 1871	5	6	1	55	2 00
Oct 9, 1871	5	5	27	2 75	10 00
Oct. 31, 1871	5	5	5	2 72	10 00
Dec 4, 1871	5	4	1	2 67	10 00
Dec 6, 1871	5	3	30	2 67	10 00
Jan 2, 1872	5	3	3	7 89	30 00
April 4, 1872	5		1	5 00	20 00
April 9, 1872	4	11	27	9 98	40 00
April 10, 1872	4	11	26	4 99	20 00
May 14, 1872	4	10	22	2 45	10 00
May 31, 1872	4	10	5	2 43	10 00
June 1, 1872	4	10	4	4 84	20 00
June 11, 1872	4	9	25	9 64	40 00
July 5, 1872	4	9		2 38	10 00
July 6, 1872	4	8	30	2 37	10 00
July 25, 1872	4	8	11	2 35	10 00
July 31, 1872	4	8	5	11 70	50 00
Aug 1, 1872	4	8	4	11 70	50 00
Aug 3, 1872	4	8	2	18 69	80 00
Aug 5, 1872	4	8		2 33	10 00
Aug 6, 1872	4	7	30	2 33	10 00
Aug 19, 1879	4	7	17	9 26	40 00
Aug. 20, 1872	4	7	16	4 62	20 00
Aug 21, 1872	4	7	15	2 31	10 00
Aug 22, 1872	4	7	14	4 62	20 00
Aug 23, 1872	4	7	13	5 78	25 00
Aug 24, 1872	4	7	12	18 46	80 00
Sept 12, 1872	4	6	24	93 61	410 00
Sept 24, 1872	4	6	12	4 53	20 00
Sept 30, 1872	4	6	6	2 26	10 00
Oct 2, 1872	4	6	3	4 51	20 00
Oct 31, 1872	4	5	5	6 65	30 00
Nov 1, 1872	4	5	4	88	4 00
Nov 2, 1872	4	5	3	2 21	10 00
Nov 6, 1872	4	4	30	1 10	5 00
Nov. 21, 1872	4	4	15	4 37	20 00
Dec 3, 1872	4	4	2	74 84	345 00
Dec 11, 1872	4	3	25	23 76	110 00
Dec 30, 1872	4	3	6	85	4 00
Dec 31, 1872	4	3	5	25 79	121 00
Jan 2, 1873	4	3	3	21	1 00
Jan 7, 1873	4	2	29	8 49	40 00
Jan 8, 1873	4	2	28	1 06	5 00
Jan 28, 1873	4	2	8	16 76	80 00
Feb 7, 1873	4	1	29	27 07	130 00
Feb 17, 1873	4	1	19	8 28	40 00
March 31, 1873	4	0	5	1 00	5 00
April 2, 1873	4	0	3	2 00	10 00
April 7, 1873	3	11	29	4 00	20 00
April 8, 1873	3	11	28	2 00	10 00
April 12, 1873	3	11	24	45 82	230 00
April 14, 1873	3	11	22	240 66	1,210 00
April 16, 1873	3	11	20	11 92	60 00
April 17, 1873	3	11	19	21 83	110 00
April 28, 1873	3	11	8	21 66	110 00
April 30, 1873	3	11	6	296 97	1,510 00
May 1, 1873	3	11	4	70 70	360 00
May 2, 1873	3	11	3	51 03	260 00
May 5, 1873	3	11		269 27	1,375 00
Total				$ 1,523 36	$ 7,402 00

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

DATES	TIME, ETC.			AMOUNT.	
	Years	Months	Days	Interest.	Face
Amount brought forward				$ 1,523 36	$ 7,402 00
May 6, 1873	3	10	30	238 91	1,220 00
May 8, 1873	3	10	28	23 47	120 00
May 14, 1873	3	10	22	5 84	30 00
May 15, 1873	3	10	21	17 51	90 00
May 16, 1873	3	10	20	38 89	200 00
May 22, 1873	3	10	14	7 75	40 00
May 27, 1873	3	10	9	9 64	50 00
June 26, 1873	3	9	10	1 89	10 00
July 2, 1873	3	9	3	2 45	13 00
July 3, 1873	3	9	2	7 51	40 00
July 5, 1873	3	9		3 75	20 00
July 12, 1873	3	8	24	580 52	3,110 00
July 31, 1873	3	8	5	1 84	10 00
Aug 2, 1873	3	8	3	1 83	10 00
Aug 5, 1873	3	8		278 67	1,520 00
Aug. 11, 1873	3	7	25	1 82	10 00
Aug 14, 1873	3	7	22	5 47	30 00
Nov 20, 1873	3	4	16	33	2 00
Nov 29, 1873	3	4	7	83	5 00
Dec. 13, 1873	3	3	23	231 97	1,400 00
Jan 2, 1874	3	3	3	1 63	10 00
Jan 3, 1874	3	3	2	1 63	10 00
Jan 6 1874	3	2	30	19 50	120 00
Jan 8, 1874	3	2	28	1 62	10 00
Jan 12, 1874	3	2	24	49	3 00
Jan 14, 1874	3	2	22	64	4 00
Jan. 16, 1874	3	2	20	1 61	10 00
Jan 17, 1874	3	2	19	1 61	10 00
Jan 31, 1874	3	2	5	1 59	10 00
Feb 2, 1874	3	2	3	6 35	40 00
Feb 3, 1874	3	2	2	1 58	10 00
Feb 4, 1874	3	2	1	11 09	70 00
Feb. 6, 1874	3	1	30	3 16	20 00
Feb 9, 1874	3	1	27	3 16	20 00
Feb. 17, 1874	3	1	19	217 97	1,390 00
March 4, 1874	3	1	1	1 54	10 00
March 9, 1874	3		27	1 54	10 00
March 30, 1874	3		6	3 02	20 00
March 31, 1874	3		5	13 56	90 00
April 1, 1874.	3		4	88 83	590 00
April 8, 1874	2	11	28	11 98	80 00
April 9, 1874	2	11	27	1 50	10 00
April 14, 1874	2	11	22	13 41	90 00
May 2, 1874	2	11	3	4 39	30 00
May 6, 1874	2	10	30	2 91	20 00
June 17, 1874	2	9	19	2 80	20 00
June 26, 1874	2	9	10	1 39	10 00
July 1, 1874	2	9	4	229 17	1,660 00
July 3, 1874	2	9	2	1 37	10 00
July 6, 1874	2	8	29	30 20	220 00
July 7, 1874	2	8	28	548 88	4,000 00
July 13, 1874	2	8	22	1 36	10 00
July 15, 1874	2	8	20	2 71	20 00
July 18, 1874	2	8	17	16 28	120 00
July 20, 1874	2	8	15	2 70	20 00
July 23, 1874	2	8	12	4 05	30 00
Aug 12, 1874	2	7	23	14 55	110 00
Aug 13, 1874	2	7	22	2 63	20 00
Aug 15, 1874	2	7	20	1 32	10 00
Aug 21, 1874	2	7	14	2 62	20 00
Aug. 31, 1874.	2	7	5	3 89	30 00
Sept 1, 1874	2	7	4	12 97	100 00
Sept 7, 1874	2	6	28	51	4 00
Sept 11, 1874	2	6	24	2 56	20 00
Sept 15, 1874	2	6	20	3 83	30 00
Sept 16, 1874	2	6	19	1 28	10 00
Sept 24, 1874	2	6	11	5 05	40 00
Total				$ 4,292 68	$ 24,583 00

SCHEDULE OF FUNDED STATE SCRIP—CONTINUED.

BY E. W. PARKER.

DATES.	TIME, ETC.			AMOUNT.	
	Years.	Months	Days.	Interest.	Face.
Amount brought forward.	.....	.. . .	. . .	$ 4,292 68	$ 24,433 00
Oct. 1, 1874	2	6	4	2 51	20 00
Oct 2, 1874	2	6	3	2 50	20 00
Oct. 14, 1874	2	5	21	38 37	310 00
Oct. 15, 1874	2	5	20	1 24	10 00
Oct. 16, 1874	2	5	19	8 64	70 00
Oct. 21, 1874	2	5	14	1 23	10 00
Oct 23, 1874.	2	5	12	1 22	10 00
Oct 26, 1874	2	5	9	1 22	10 00
Oct 27, 1874.	2	5	8	24	2 00
Oct 31, 1874	2	5	5	24	2 00
Total				$ 4,350 09	$ 24,997 00
Add interest to principal.					4,350 09
					$ 29,347 09
No list of					654 01
					$ 30,000 10

Some of the figures being badly blurred in copying into Letter Book, they may not be correctly transcribed, but are approximately so.

I do not find any statement of the $5000.00 residue of the $35,000.00 lot.

ED. W. PARKER.

EXHIBIT "A" TO MASTER'S REPORT.

OFFICE OF STATE TREASURER,
LITTLE, ROCK, ARK., November 13, 1874.

Received of Robert C. Newton, late Treasurer, the following amounts and items as funds, stated below, to-wit:

GENERAL REVENUE.	United States currency	$ 109 47
	State scrip	712 305 18
COMMON SCHOOL FUND	United States currency	1,436 08
	State scrip	76 68
PERMANENT SCHOOL FUND.	5-20 United States bonds	38,404 04
	State scrip	24,769 86
SALINE FUND	United States currency	104 30
	State scrip	269 20
SEMINARY FUND.	United States currency	36 61
	State scrip	704 40
SINKING FUND.	State scrip	4,835 76
	Coupons of funded bond	30 00
EXCESS FUND.—State scrip.		263 78
TAXES DUE COUNTIES	State scrip	15,284 61
	County scrip	21,129 06
TAXES DUE CITIES	United States currency	8 81
	State scrip	49 69
	City indebtedness	1,076 46
DISTRICT SCHOOL FUND	United States currency	1 79
	State scrip	1,839 94
	School warrants	672 98
LEVEE FUND —Levee coupons		13,975 74
INTERNAL IMPROVEMENT FUND	United States currency	145 72
	State scrip	41 87
	Levee bonds	29,568 50
	Levee bond coupons	1,206 10
INSURANCE BUREAU.—State scrip		5,890 76
COUNTY INTEREST FUND.	United States currency	617 25
	State scrip	4,045 14
	County scrip	11,172 48
CITY INTEREST FUND.—United States currency		36
SWAMP LAND FUND—Batesville District.—State scrip		736 93
" " " "	Swamp land scrip	110 00
" " " "	Levee bonds	24,839 90
" " " "	Levee bond coupons	10,036 94
" " " "	Swamp land warrants	120 00
" " Little Rock District—Swamp land warrants		234 92
" " " "	Levee bonds	23,086 56
" " Clarkesville District—State scrip		587 62
" " " "	Swamp land scrip	60 00
" " " "	Levee bonds	13,794 29
" " " "	Levee bond coupons	20 00
" " Washington District—State scrip		130 00
" " " "	Swamp land scrip	60 00
" " " "	Levee bonds	162 11
" " " "	Levee bond coupons	1,105 11
" " Helena District—State scrip		183 89
" " " "	Swamp land scrip	3,160 75
" " " "	Swamp land warrants	1,541 47
" " " "	Levee bonds	54,759 59
GENERAL FUND—Swamp land scrip.		380 00
Total		$1,025,183 70

SEAL.

THOMAS J. CHURCHILL, Treasurer.

AUDITOR'S OFFICE,
LITTLE ROCK, ARK., June 3, 1884.

I, A. W. Files, Auditor of the State of Arkansas, do hereby certify that the foregoing is a true and perfect copy of the original receipt executed by Thomas J. Churchill, late State Treasurer, to Robert C. Newton, his predecessor, which is now on file in my office.

Witness my hand and official seal this 3d day of June, 1884.

SEAL.

A. W. FILES, Auditor.

FIRST TERM—EXHIBIT "A 1" TO MASTER'S REPORT,

Showing number and amount of six per cent. Loughborough 30-year bonds sold by Thos. J. Churchill, late Treasurer, during his first term.

TO WHOM SOLD.	DATE OF ISSUE	No. of Bonds.	CASH.		SCRIP AND INTEREST		NON-IN'T. SCRIP		DRAW IN'T. FROM	REMARKS
			No.	Amount	No.	Amount.	No.	Amount.		
Permanent School Fund	April 20, 1875	67	67	$ 40,200 00					July, 1875	
L. P. Blackburn	June 16, 1875	4			4	$ 4,000 00			"	
J. M. Loughborough	Nov. 2, 1875	1			1	1,000 00			"	
J. T Dismukes	Nov 2, 1875	1			1	1,000 00			"	
R. B. Minturn	Nov. 2, 1875	4			4	4,000 00			"	
E. W Parker & Co	Nov. 10, 1875	42			42	42,000 00			"	
J. H. Morley	Nov. 10, 1875	15			15	15,000 00			"	
E. W. Parker & Co	Nov. 20, 1875	9			9	9,000 00			"	
E W Parker & Co	Dec. 1875.	10					10	$ 10,000 00	"	
Arkansas Industrial University	Dec. 1875	16							"	Issued to Washington County Act Dec. 14, 1875.
W. D. Blocher	Jan. 10, 1876	2			2	2,000 00			"	
W. D. Blocher	Jan. 17, 1876	1			1	1,000 00			"	
W D. Blocher	Jan 21, 1876	2			2	2,000 00			"	
Permanent School Fund	Feb. 16, 1876	64			64	64,000 00			"	
Permanent School Fund	Nov 1, 1876	10			10	10,000 00			"	
		248	67	$ 40,200 00	155	$ 155,000 00	10	$ 10,000 00		

THOS. J. CHURCHILL, LATE TREASURER, IN ACCOUNT WITH STATE OF ARKANSAS, FOR BONDS SOLD DURING FIRST TERM.	Debit.	Credit.
To 155 Bonds sold for Scrip and Interest	$ 155,000 00	
To 10 Bonds sold for Non-Interest Scrip	10,000 00	
CREDIT.		
By Scrip burned June 18, 1875, and October 30, 1875, as per burning Certificates		6,000 00
By Scrip burned December 31, 1877 (part of $145,000 00 Funded Scrip)		100,000 00
By balance		59,000 00
Total	$ 165,000 00	$ 165,000 00
To balance due on Bonded Scrip unaccounted for	$ 59,000 00	

SECOND TERM—EXHIBIT "A 2" TO MASTER'S REPORT,

Showing number and amount of six per cent. Loughborough 30-year bonds sold by Thos. J. Churchill, late Treasurer during his second term.

TO WHOM SOLD.	DATE OF ISSUE.	No of Bonds	CASH.		SCRIP AND INTEREST.		NON-IN'T. SCRIP.		DRAW IN'T. FROM	REMARKS.
			No	Amount	No	Amount.	No	Amount.		
Parker & Worthen	March 9, 1877	10			10	$ 10,000 00			Jan 1877.	
Zeb Ward	March 14, 1877	50							"	Penitentiary Contract Act March 8, 1877.
Parker & Worthen	April 6, 1877	38	3	$ 2,550 00	35	35,000 00			"	
Zeb Ward	May 10, 1877	10							"	Penitentiary Contract Act March 8, 1877.
Zeb Ward	Oct. 5, 1877	20							July, 1877	Penitentiary Contract Act March 8, 1878.
Zeb Ward	Nov 1, 1877	36							Jan 1877, 2 July, " 34.	Penitentiary Contract Act March 8, 1877.
		164	3	$ 2,550 00	45	$ 45,000 00				

THOS J. CHURCHILL, LATE TREASURER, IN ACCOUNT WITH STATE OF ARKANSAS, FOR BONDS SOLD DURING SECOND TERM	Debit.	Credit.
To 45 Bonds sold for Scrip and Interest	$ 45,000 00	
CREDIT.		
By Scrip burned December 31, 1877 (part of $145,000 00 Funded Scrip)		$ 45,000 00
Total	$ 45,000 00	$ 45,000 00

FIRST TERM—EXHIBIT "A 3" TO MASTER'S REPORT.

Statement of excessive interest allowed in the issuance of 30-year Loughborough six per cent. bonds by Thomas J. Churchill, late State Treasurer, during his first term.

DATE OF ISSUE.	Date From Which Interest was Allowed.	Date From Which Interest Should Accrue	TO WHOM ISSUED	No of Bonds Inclusive	AMOUNT.	Excessive Interest Allow'd	TIME OVER-CHARGED. Months.	Days.
*December, 1875.	July 1, 1875	December 1, 1875	E W Parker & Co *	663 to 672	$ 10,000 00	$ 250 00	5	....
February 16, 1876	July 1, 1875	February 16, 1876	Permanent School Fund	677 to 740	64,000 00	2,400 00	7	15
November 1, 1876.	July 1, 1876	November 1, 1876	Permanent School Fund	1007 to 1016	10,000 00	200 00	4	....
					$ 84,000 00	$ 2,850 00		

*Issued for non-interest bearing scrip.

SECOND TERM—EXHIBIT "A 4" MASTER'S REPORT.

Statement of excessive interest allowed in the issuance of 30-year Loughborough six per cent. bonds by Thomas J. Churchill, late State Treasurer, during his second term.

DATE OF ISSUE	Date From Which Interest was Allowed	Date From Which Interest Should Accrue	TO WHOM ISSUED.	No of Bonds Inclusive.	AMOUNT	Excessive Interest Allow'd	TIME OVER-PAID. Months.	Days.
March 9, 1877	January 1, 1877	March 9, 1877	E W Parker & Co	1017 to 1026	$ 10,000 00	$ 113 33	2	8
April 5, 1877	January 1, 1877	April 5, 1877	E W. Parker & Co	1077 to 1114	38,000 00	595 33	3	4
March 14, 1877	January 1, 1877	March 14, 1877	Zeb Ward	1027 to 1076	50,000 00	608 33	2	13
May 10, 1877	January 1, 1877	May 10, 1877	Zeb Ward	1177 to 1188	10,000 00	215 00	4	9
October 5, 1877	July 1, 1877	October 5, 1877	Zeb Ward	1261 to 1280	20,000 00	313 33	3	4
November 1, 1877	July 1, 1877	November 1, 1877	Zeb Ward	1281 to 1316	36,000 00	720 00	4	....
					$ 164,000 00	$ 2,565 32		

EXHIBIT "A 5" TO MASTER'S REPORT.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD.	No of Bonds.	BEARING INTEREST FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	FIRST TERM. INTEREST.	BEARING INTEREST. FROM Month	FROM Year	TO Month.	TO Year	No. of Coupon.	SEC'D TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	THIRD TERM INTEREST.	TOTAL.
Permanent School Fund	1	July	1875	Janua'y	1877	3	$ 90 00	Janua'y	1877	Janua'y	1879	4	$ 120 00	Janua'y	1879	Janua'y	1881	4	$ 120 00	$ 330 00
Permanent School Fund	2	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	3	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	4	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	5	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	6	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	7	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	8	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	9	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	10	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	11	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	12	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	13	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	14	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	15	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	16	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	17	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	18	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	19	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	20	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	21	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	22	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	23	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	24	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	25	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	26	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	27	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	28	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	29	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	30	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	31	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	32	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	33	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	34	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	35	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	36	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	37	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	38	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	39	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	40	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	41	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	42	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	43	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	44	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	45	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	46	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	47	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	48	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	49	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	50	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	51	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	52	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	53	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	54	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	55	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	56	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	57	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	58	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	59	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	60	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	61	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	62	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	63	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	64	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	65	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Carried Forward							$ 5,850 00						$ 7,800 00						$ 7 800 00	$21,450 00

EXHIBIT "A 5" TO MASTER'S REPORT.—Continued.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD.	No of Bonds.	BEARING INTEREST. FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	FIRST TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	SEC'D TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	THIRD TERM INTEREST.	TOTAL.
Brought Forward.	..	..	..	..	..	195	$ 5,850 00	..	..	..	..	260	$ 7,800 00	.....	..	..	..	260	$ 7,800 00	$21,450 00
Permanent School Fund	66	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fnnd	67	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
L P. Blackburn	68	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
L P Blackburn	69	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
L P Blackburn	70	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
L P Blackburn	71	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J M Loughborough	72	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J T Dismukes	73	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	74	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	75	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	76	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	77	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J. H Morley	78	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H Morley	79	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J. H. Morley	80	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J. H. Morley	81	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	82	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	83	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H. Morley	84	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J. H. Morley	85	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H Morley	86	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H Morley	87	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
J H Morley	88	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co	89	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	90	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	91	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	92	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W. Parker & Co	93	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	94	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W. Parker & Co	95	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	96	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	97	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	98	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	99	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	100	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	101	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W. Parker & Co	102	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	103	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	104	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	105	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	106	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co.	107	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W Parker & Co.	108	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	109	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	110	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	111	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	112	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W Parker & Co	113	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	114	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W. Parker & Co	115	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co.	116	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	117	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W. Parker & Co	118	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	119	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	120	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	121	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W Parker & Co	122	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co	123	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	124	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W Parker & Co	125	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	126	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	127	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	128	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	129	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Carried Forward						387	$11,610 00					516	$15,480.00					516	$15,480 00	$42,570 00

EXHIBIT "A 5" TO MASTER'S REPORT.—Continued.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD.	No. of Bonds.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	FIRST TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	SEC'D TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	THIRD TERM INTEREST.	TOTAL.
Brought Forward.	...	.....	. .. .	.		387	$11,610.00	..	..	.....	.	516	$15,480.00	.....	..	.. ....	.	516	$15,480.00	$42,570.00
E. W. Parker & Co.	130	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
R. B. Minton.....	131	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
R. B. Minton . ..	132	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
R B Minton	133	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
R. B Minton	134	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
W. D Blocher	135	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W. Parker & Co... ..	636	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E W Parker & Co	637	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.. ..	638	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co . ..	639	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	640	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	641	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	642	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	643	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co...	644	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	663	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co...	664	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	665	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co..	666	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co...	667	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	668	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	669	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.....	670	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co.	671	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
E. W. Parker & Co..	672	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
W. D. Blocher	673	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
W. D. Blocher	674	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
W. D. Blocher...	675	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
W. D. Blocher.	676	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund..... .	677	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	678	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . . .	679	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund.... . .	680	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund...	681	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	682	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund.... . ..	683	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund.	684	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund. .. .	685	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund...	686	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund...	687	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund...	688	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . . .	689	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund... .	690	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	691	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund.	692	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund.. .	693	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . .	694	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund. .	695	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund ...	696	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . .	697	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund .	698	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	699	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . .	700	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund.	701	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund .	702	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund .	703	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . .	704	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	705	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund .	706	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	707	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	708	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	609	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . .	710	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund . .	711	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Carried Forward						579	$17,370 00					772	$23,160 00					772	$23,160 00	$63,690 00

EXHIBIT "A 5" TO MASTER'S REPORT.—Continued.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD.	No. of Bonds.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	FIRST TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	SEC'D TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	THIRD TERM INTEREST.	TOTAL.
Brought Forward	...	...	...	...	...	579	$17,370 00	...	...	...	...	772	$23,160 00	...	...	...	...	772	$23,160 00	$63,690 00
Permanent School Fund	712	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	713	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	714	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	715	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	716	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	717	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	718	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	719	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	720	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	721	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	722	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	723	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	724	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	725	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	726	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	727	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	728	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	729	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	730	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	731	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	732	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	733	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	734	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	735	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	736	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	737	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	738	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	739	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	740	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	741	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	742	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	743	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	744	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	745	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	746	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	747	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	748	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	749	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	750	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	751	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	752	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	753	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	754	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	755	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Arkansas Industrial University	756	July	1875	Janua'y	1877	3	90 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	330 00
Permanent School Fund	1007	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1008	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1009	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1010	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1011	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1012	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1013	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1014	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1015	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
Permanent School Fund	1016	July	1876	Janua'y	1877	1	30 00	Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	270 00
E. W Parker & Co	1017	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E. W. Parker & Co	1018	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E W. Parker & Co	1019	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E W Parker & Co	1020	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E W Parker & Co	1021	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E W Parker & Co	1022	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E W Parker & Co	1023	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E W. Parker & Co	1024	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
E. W Parker & Co	1025	.	.	.	.			Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Carried Forward						724	$21,720 00					1028	$30,840 00					1028	$30,840 00	$83,400 00

EXHIBIT "A 5" TO MASTER'S REPORT.—Continued.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD.	No. of Bonds.	BEARING INTEREST. FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	FIRST TERM. INTEREST.	BEARING INTEREST FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	SEC'D TERM INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	THIRD TERM INTEREST.	TOTAL.
Brought Forward	..	.....				724	$21,720 00					1028	$30,840 00					1028	$30,840 00	$83,400 00
E W. Parker & Co	1026	.....						Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1027							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1028							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1029							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1030							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1031							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1032							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1033							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1034							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1035							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1036							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1037							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1038							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1039							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1040							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1041							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1042							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1043							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1044							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1045							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1046							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1047							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1048							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1049							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1050							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1051							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1052							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1053							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1054							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1055							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1056							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1057							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1058							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1059							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1060							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1061							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1062							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1063							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1064							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1065							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1066							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1067							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1068							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1069							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1070							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1071							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1072							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1073							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1074							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1075							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1076							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1077							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1078							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1079							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1080							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1081							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1082							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1083							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1084							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1085							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1086							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1087							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1088							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1089							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Carried Forward						724	$21,720 00					1284	$38,520 00					1284	$38,520 00	$98,760 00

EXHIBIT "A 5" TO MASTER'S REPORT.—Continued.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD	No of Bonds	BEARING INTEREST. FROM Month	FROM Year	TO Month	TO Year	No of Coupon	FIRST TERM INTEREST	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	SEC'D TERM. INTEREST.	BEARING INTEREST FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	THIRD TERM INTEREST.	TOTAL.
Brought Forward						724	$21,720 00					1284	$38,520 00					1284	$38,520 00	$98,760 00
Parker & Worthen	1090							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1091							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1092							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1093							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1094							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1095							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1096							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1097							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1098							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1099							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1100							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1101							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1102							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1103							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1104							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1105							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1106							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1107							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1108							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1109							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1110							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1111							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1112							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1113							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Parker & Worthen	1114							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1179							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1180							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1181							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1182							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1183							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1184							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1185							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1186							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1187							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1188							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1261							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1262							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1263							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1264							July	1877	Janua'y	1879	3	90.00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1265							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1266							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1267							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1268							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1269							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1270							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1271							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1272							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1273							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1274							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1275							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1276							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1277							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1278							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1279							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1280							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1281							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1282							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1283							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1284							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1285							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1286							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1287							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1288							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1289							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Carried Forward						724	$21,720 00					1511	$45,330 00					1540	$46,200 00	$113,250 00

EXHIBIT "A 5" TO MASTER'S REPORT.—Continued.

Statement of all Loughborough six per cent. bonds sold by Thos. J. Churchill, late Treasurer, under Act of December 23, 1874, showing amount of Interest accruing thereon in each of his three terms.

TO WHOM SOLD	No. of Bonds	BEARING INTEREST FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon.	FIRST TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month	TO Year	No. of Coupon.	SEC'D TERM. INTEREST.	BEARING INTEREST. FROM Month.	FROM Year	TO Month.	TO Year	No. of Coupon	THIRD TERM INTEREST.	TOTAL.
Brought Forward						724	$21,720 00					1511	$45,330 00					1540	$46,200 00	$113,250 00
Zeb Ward	1290							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1291							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1292							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1293							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1294							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1295							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1296							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1297							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1298							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1299							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1300							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1301							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1302							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1303							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1304							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1305							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1306							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1307							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1308							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1309							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1310							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1311							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1312							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1313							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1314							July	1877	Janua'y	1879	3	90 00	Janua'y	1879	Janua'y	1881	4	120 00	210 00
Zeb Ward	1315							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Zeb Ward	1316							Janua'y	1877	Janua'y	1879	4	120 00	Janua'y	1879	Janua'y	1881	4	120 00	240 00
Amount of interest paid on 67 School Bonds from January 1, 1875, to July 1, 1875, by order of Finance Board June 16, 1875, for which there are no coupons							2,010 00													2,010 00
Total						724	$ 23,730 00					1594	$ 47,820 00					1648	$ 49,440 00	$ 120,990 00

FIRST TERM—EXHIBIT "A 6" TO MASTER'S REPORT

Showing amount of interest that accrued on Loughborough 30-year six per cent bonds during the first term of Thomas J. Churchill, late State Treasurer, and amount taken credit for by him on Sinking Fund Account, as being paid thereon during said term.

CREDITS AS TAKEN BY THE TREASURER.			
In Fourth Quarter 1875, for Interest on above Bonds	See Fund Ledger page 153–$5,520 00	$ 2,910 00	$ .....
In First Quarter 1876, for Interest on above Bonds		3,600 00	.....
In Third Quarter 1876, for Interest on above Bonds	3,930.00	9,450 00	.....
In Fourth Quarter 1876, for Interest on above Bonds	See Fund Ledger page 155–$4,230.00	2,280 00	.....
In First Quarter 1877, for Interest on above Bonds	300 00	4,530 00	.....
Amount remaining unpaid		960 00	.....
PROPER CREDITS.			
Interest paid on 67 school bonds from January 1875 to July 1875, by order Finance Board. dated June 16, 1875, for which there were no coupons		.....	2,010 00
Interest on 238 Bonds from July 1875 to January 1877		.....	21,420 00
Interest on 10 Bonds from July 1876 to January 1877		.....	300 00
See Exhibit "A 5."		$23,730 00	$23,730 00

SECOND TERM—EXHIBIT "A 7" TO MASTER'S REPORT

Showing amount of interest that accrued on Loughborough 30-year six per cent. bonds during the second term of Thomas J. Churchill, late State Treasurer, and amount taken credit for by him on Sinking Fund Account as being paid thereon during said term.

CREDITS AS TAKEN BY THE TREASURER.			
In First quarter 1877 for interest paid on above bonds	See page 155 Fund Ledger	$ 7,410 00	$ .....
In Third quarter 1877 for interest paid on above bonds		10,980 00	.....
In Fourth quarter 1877 for interest paid on above bonds	See page 157 Fund Ledger. $ 4,230 00	4,230 00	.....
In First quarter 1878 for interest paid on above bonds		15,930 00	.....
In Third quarter 1878 for interest paid on above bonds	11,700 00	12,420 00	.....
In First quarter 1879 for interest paid on above bonds	See page 159 Fund Ledger. $4,230 00 120 00	4,350 00	.....
PROPER CREDITS.			
Balance unpaid interest from First Term		.....	960 00
Interest on 358 Bonds from January 1877 to January 1879		.....	42,960 00
Interest on 54 Bonds from July 1877 to January 1879		.....	4,860 00
Excess credit taken		.....	6,540 00
See Exhibit "A 5."		$55,320 00	$55,320 00

Excess of credit taken on interest in second term $6,540 00

THIRD TERM—EXHIBIT "A 8" TO MASTER'S REPORT

Showing amount of interest that accrued on Loughborough 30-year six per cent bonds during the third term of Thomas J. Churchill, late State Treasurer, and amount taken credit for by him on Sinking Fund Account as being paid thereon during said term.

CREDITS AS TAKEN BY THE TREASURER.				
In First Quarter 1879, for interest on above Bonds	See page 159 Fund Ledger.		$ 8,790 00	$ .. ..
In Second Quarter 1879, for interest on above Bonds		$6,600 00	150 00	.. .. ..
		4,230 00	10,830 00	.. .. ..
In Third Quarter 1879, for interest on above Bonds	See page 161 Fund Ledger.			
In Fourth Quarter 1879, for interest on above bonds		$4,230 00	1,410 00	.. .. ..
In First Quarter 1830, for interest on above bonds		7,520 00	11,750 00	.. .. ..
In Second Quarter 1880, for interest on above bonds	See page 163 Fund Ledger		100 00	.. ..
In Third Ruarter 1880, for interest on above Bonds			4,230 00	.. ..
In Fourth Quarter 1880, for interest an above Bonds		$ 120 00	12,840 00	.. ..
In First Quarter 1881, for interest on above Bonds		4,230.00	4,350 00	.. ..
PROPER CREDITS.				
Interest on 412 Bonds January 1879 to January 1881		$49,440 00		41,760 00
Less amount paid by W E Woodruff, Jr., in First and Second Quarters of 1881		7,680 00		.. ..
Excess of Credit Taken				12,690 00
			$54,450 00	$54,450 00

Excess of credit taken on interest in Third term .. .. ..

EXHIBIT "A 10" TO MASTER'S REPORT.

Showing Treasurer's special certificates of indebtedness outstanding at end of Thomas J. Churchill's third term.

BY WHOM ISSUED.	No. of Certificate.	TO WHOM ISSUED.	Amount
R. C. Newton	47	S. W. Thomason	$ 8 00
R C. Newton	50	J. M. Alschule	2 70
R. C. Newton	54	George Blaney	4 50
R. C. Newton	146	M. A. Wiloby	7 02
R. C. Newton	170	John Roth	64 00
R. C. Newton.	243	McGuire & Bro.	34 28
R. C. Newton	262	P. K. Lester.	58 00
R. C. Newton	293	H. H. Arnold	38 00
R. C. Newton	294	J. G. Latta	60 00
R C Newton	305	J. R. H. Scott	2 00
R. C. Newton	330	J. R. Berry	86 00
R C Newton.	363	J. W. Gossett	22 00
T J Churchill	459	J. F. Davis.	24 00
T J Churchill	4	Charter & Pfiefer.	1 69
T J. Churchill	164	M H. Vaughan	25 50
		Total	$ 437 69

FIRST TERM—FXHIBIT "A 11" TO MASTER'S REPORT,

Showing Treasurer's certificates of special indebtedness and Auditor's warrants redeemed in currency by T. J. Churchill, late Treasurer, during his first term.

BY WHOM ISSUED.	No of Certificate.	TO WHOM ISSUED.	Principal	Interest.	Auount.
R C Newton, Treasurer	1	J M. Field	$ 54 00	$ 10 80	$ 64 80
R C. Newton, Treasurer	8	L R Terry & Co	81 60	16 30	97 90
R C Newton, Treasurer	308	M. Hixon	48 00	9 60	57 60
R C Newton, Treasurer	373	J B. Burton	78 00	15 60	93 60
T J Churchill, Treasurer	59	L R. & Ft S R R Co	79 50	15 90	95 40
T J Churchill, Treasurer	111	L. R. & Ft S R. R Co	87 00	17 40	104 40
T J Churchill, Treasurer	135	V D Wilkins & Co	14 00	2 80	16 80
T J Churchill, Treasurer	223	E W Parker & Co	19 46	3 90	23 36
T J Churchill, Treasurer	441	M. W Benjamin	3 57	70	4 27
T J Churchill, Treasurer	449	E. W Parker & Co	1 56	27	1 88
T J Churchill, Treasurer	450	J M. Thompson	46 80	9 36	56 16
T J. Churchill, Treasurer	456	E. W. Parker & Co	87 11	17 43	104 54
AUDITOR'S WARRANTS.					
J R Berry	1349	O A. High	4 76		4 76
W R Miller	696	Louis Seelie.	18 00		18 00
Total			$ 623 38	$ 120 06	$743 42.

NOTE —The Treasurer only took credit in third quarter 1876 for $743.02, a difference of 40 cents error in his addition

EXHIBIT "A 12" TO MASTER'S REPORT

Showing number and amount of Auditor's warrants of special indebtedness outstanding and unredeemed at the end of third term of T. J. Churchill, late Treasurer.

No. of War'nt	TO WHOM ISSUED.	AMOUNT.
235	R C Brown	$ 13 85
575	J. Conway	2 60
576	George Fenton	2 60
577	John Bishop	2 60
578	Joseph Drake	2 60
675	N V Gray	5 20
676	H M Gray	5 20
767	John Gaston	1 75
769	M Q Townsend	9 75
770	R. A Boyd	9 75
908	Ed Dickinson	4 33
934	J. J Bradshaw	7 05
1033	B S Johnson	26 32
1050	Tom Thompson	1 33
1065	J A Welch	12 50
1076	S R Cockrell	20 69
1119	Thomas Slinger	3 01
1122	L A Taft	6 82
1193	Walter Burke	1 21
1199	Charles Kuss	1 21
1200	Chris Johansen	1 21
1204	Moses Sterne	1 21
1205	J A Shaeffer	1 21
1209	J T Smith	1 21
1400	Minor Gregory	18 12
1407	Lythe Hickman	16 00
1419 1-2	R. A Caldwell	13 86
1421	J D Capan	13 86
451	S. Gray	4 00
684	James Kissler	18 00
	Total	$ 229 05

EXHIBIT "A 13" TO MASTER'R REPORT,

Showing ten per cent. 10-year bonds outstanding and interest that accrued thereon during each term of Thomas J. Churchill, late State Treasurer.

No. of Bonds	Denomination	VALUE.	INTEREST. FROM Month	FROM Yr	TO Month.	TO Yr.	INTEREST ACCRUED DURING EACH TERM. FIRST TERM.	SECOND TERM.	THIRD TERM.	TOTAL.
1260	$ 100 00	$ 126,000 00	July	1874	July	1876	$25,200 00			$ 25,200 00
306	500 00	153,000 00	July	1874	July	1876	30,600 00			30,600 00
1176	100 00	117,600 00	July	1876	July	1878		$23,520 00		23,520 00
287	500 00	143,500 00	July	1876	July	1878		28,700 00		28,700 00
Add two years' interest on one (1) $500 00 bond embraced in above not issued until Feb 13, 1877, but bore interest from July 1, 1874.								100 00		100 00
Add two years' interest on two $100.00 bonds embraced in above, not issued until April 1878, but bore interest from July 1, 1874.								40 00		40 00
1177	100 00	117,700 00	July	1878	July	1880			$23,540 00	23,540 00
287	500 00	143,500 00	July	1878	July	1880			28,700 00	28,700 00
Add interest on one $100 00 bond embraced in above, issued Jan 18, 1879, but bore interest from July 1. 1874—four years' interest from July 1, 1874, to July 1, 1878									40 00	40 00
							$55,800 00	$52,360 00	$52,280 00	$160,440 00

EXHIBIT "A 14" TO MASTER'S REPORT,

Showing ten per cent. 10-year bond coupons redeemed by Thos. J. Churchill, late Treasurer, and now found in the treasury by actual count.

YEAR.	NO. OF COUPONS.		FIRST TERM	SECOND TERM.	THIRD TERM.	TOTAL.
	TENS.	FIFTIES.				
1875	1260		$ 12,600 00			$ 12,600 00
1875		306	15,300 00			15,300 00
1876	1262		12,620 00			12,620 00
1876		307	15,350 00			15,350 00
1877	1176			$ 11,760 00		11,760 00
1877		287		14,350 00		14,350 00
1878	1174			11,740 00		11,740 00
1878		287		14,350 00		14,350 00
1879	1173				$ 11,730 00	11,730 00
1879		287			14,350 00	14,350 00
1880	1147				11,470 00	11,470 00
1880		287			14,350 00	14,350 00
	7192	2081	$ 55,870 00	$ 52,200 00	$ 51,900 00	$ 159,970 00

FIRST TERM—EXHIBIT "A 15" TO MASTER'S REPORT,

Showing amount of interest on ten per cent. 10-year bonds, for which credit was taken on Sinking Fund Account, and the amount paid by Thomas J. Churchill, late State Treasurer, during his first term, as shown by coupons found in treasury.

CREDITS AS TAKEN BY THE TREASURER		
In Second Quarter 1875—Fund Ledger, page 451	$17,620 00	
In Second Quarter 1875—Fund Ledger, page 150	5,650 00	
In Third Quarter 1875—Fund Ledger, page 451	3,720 00	
In Fourth Quarter 1875—Fund Ledger, page 153	160 00	
In First Quarter 1876—Fund Ledger, page 153	70 00	
In Second Quarter 1876—Fund Ledger, page 153	18,520 00	
In Third Quarter 1876—Fund Ledger, page 153	9,250 00	
In Fourth Quarter 1876—Fund Ledger, page 155	90 00	
In First Quarter 1877 (1st to 10th January, 1877)—Fund Ledger, page 155	10 00	
To two coupons, each on $100 00 bonds, Nos 322, 323, 360 and 512, for $10 00 each, making $80 00, which bonds were exchanged for a $500 00 bond, with coupons covering same.	80 00	
Amount balance unpaid carried to credit in second term	700 00	
PROPER CREDITS.		
1260 coupons at $10 00, maturing July 1, 1875, now in treasury		$ 12,600 00
306 coupons at $50 00, maturing July 1, 1875, now in treasury		15,300 00
1262 coupons at $10.00, maturing July 1, 1876, now in treasury		12,620 00
307 coupons at $50.00, maturing July 1, 1876, now in treasury		15,350 00
	$55,870 00	$ 55,870 00

SECOND TERM—EXHIBIT "A 16" TO MASTER'S REPORT,

Showing amount of interest on ten per cent. 10-year bonds for which credit was taken on Sinking Fund Account, and the amount paid by T. J. Churchill, late State Treasurer, during his second term, as shown by coupons found in treasury.

CREDITS AS TAKEN BY THE TREASURER.		
In First Quarter 1877—Fund Ledger, page 155	$ 150 00	
In Second Quarter 1877—Fund Ledger, page 155	190 00	
In Third Quarter 1877—Fund Ledger, page 155	26,330 00	
In Fourth Quarter 1877—Fund Ledger, page 157	280 00	
In Third Quarter 1878—Fund Ledger, page 157	26,250 00	
In Fourth Quarter 1878—Fund Ledger, page 159	40 00	
PROPER CREDITS.		
By amount due and unpaid in first term		$ 700 00
1176 coupons at $10 00, maturing July 1, 1877, and now in treasury		11,760 00
287 coupons at $50 00, maturing July 1, 1877, and now in treasury		14,350 00
1174 coupons at $10 00, maturing July 1, 1878, and now in treasury		11,740 00
287 coupons at $50.00, maturing July 1, 1878, and now in treasury		14,350 00
Excess in credit taken		340 00
	$53,240 00	$ 53,240 00

To excess credit taken in second term, $340 00.

THIRD TERM—EXHIBIT "A 17" TO MASTER'S REPORT,

Showing amount of interest on ten per cent. 10-year bonds, for which credit was taken on Sinking Fund Account, and the amount paid by Thomas J. Churchill, late State Treasurer, during his third term, as shown by coupons found in treasury.

CREDITS AS TAKEN BY THE TREASURER.		
In First Quarter 1879—Fund Ledger, page 159	$ 40 00	
In Second Quarter 1879—Fund Ledger, page 159	4,830 00	
In Third Quarter 1879—Fund Ledger, page 161	21,040 00	
In Fourth Quarter 1879—Fund Ledger, page 161	80 00	
In First Quarter 1880—Fund Ledger, page 161	10 00	
In Third Quarter 1880—Fund Ledger, page 163	26,040 00	
In Fourth Quarter 1880—Fund Ledger, page 163	40 00	
In First Quarter 1881—Fund Ledger, page 163	10 00	
PROPER CREDITS.		
1173 coupons at $10 00, maturing July 1, 1879, and now in treasury		$ 11,730 00
287 coupons at $50 00, maturing July 1, 1879, and now in treasury		14,350 00
1147 coupons at $10 00, maturing July 1, 1880, and now in treasury		11,470 00
287 coupons at $50 00, maturing July 1, 1880, and now in treasury		14,350 00
Excess credit taken during third term		190 00
	$52,090 00	$ 52,090 00

Excess credit taken third term, $190.00.

EXHIBIT "A 18" TO MASTER'S REPORT.

Schedule of fifteen Auditor's currency warrants identified by C. T. Walker as the warrants embraced in note for $36,300.00 executed by State Board of Finance favor German Savings Bank, August 8, 1877, and referred to in his testimony as No. 1 to No. 15, inclusive.

DATE OF WARRANT.	Treasurer's No	No. of Auditor's Warrant.	IN WHOSE FAVOR ISSUED.		AMOUNT OF WARRANT.
1877.					
March 22.	521	1106	J. F. Griffin & Sons	1	$ 551 19
April 30	838	1330	J. L. Palmer	2	100 00
April 30	872	1339	John A Gose	3	3,000 00
April 30	616	1350	Arkansas Institute for the Blind	4	495 85
May 1	842	1357	Arkansas Gazette	5	27 00
May 1	839	1358	Adams & Blocher	6	171 00
May 1	841	1359	Arkansas Gazette	7	40 00
May 3	843	1375	Arkansas Gazette	8	91 00
May 3	868	1378	Arkansas Gazette	9	11 50
May 3	844	1379	Arkansas Gazette	10	9 00
May 9	840	1397	Arkansas Gazette	11	49 50
May 17	845	1421	Adams & Blocher	12	521 08
May 23	825	1445	Little Rock Gas Company	13	71 50
May 23	824	1446	Little Rock Gas Company	14	71 50
May 26	846	1452	This warrant was issued for $1648.00 in favor of Adams & Blocher but only $789.88 of it was included in the above transaction	15	789 88
Total					$ 6,000 00

EXHIBIT "A 19" TO MASTER'S REPORT.

Schedule of Sixty Auditor's warrants identified by C. T. Walker as the warrants for which late Treasurer Churchill gave the German Savings Bank two sight drafts on Latham, Alexander & Co., New York, one draft for $6000, the other for $1074.31, and referred to in testimony of C. T. Walker as Exhibit numbered from No. 18 to No. 77 inclusive.

Date of warrant	Treasurer's No.	No of Auditor's warrant	IN WHOSE FAVOR ISSUED.	Exhibit Nos to C. T. Walker's testimony.	AMOUNT.
1877					
February 22	617	573	W G Jenkins	18	$ 134 15
March 8.	390	886	Wm M Davidson	19	50 00
April 9	387	1261	J L Abernathy	20	100 00
April 9	534	1271	F T Vaughan	21	100 00
April 19	820	1307	J W Calloway	22	65 12
April 30	827	1342	J J Beavers	23	100 00
April 30	381	1351	W J Joblin	24	125 00
May 1	829	1366	Robert Davies	25	60 00
May 3	382	1377	J M Pomeroy	26	200 00
May 3	830	1385	Robert Davies	27	6 00
May 19	818	1425	Samuel Peete	28	60 00
May 21	876	1432	H A Jones	29	25 00
May 23	874	1444	Givens & Waddell	30	7 50
May 23	870	1448	Arkansas Gazette	31	55 00
May 26	869	1455	J W Calloway	32	65 05
May 28	877	1459	T A Fuller.	33	8 50
May 30	554	1460	John A Gose.	34	1,000 00
May 31	837	1463	J L Palmer	35	100 00
May 31	835	1465	Robert Myers	36	20 00
May 31.	573	1474	J. J Beavers	37	100 00
May 31	823	1479	T P Brashear	38	100 00
May 31	875	1483	Robert W Brown	39	20 00
May 31	819	1485	Arkansas Institute for Blind	40	495 85
May 31	388	1487	L A. Pindall	41	100 00
May 31	826	1488	Robert Myers	42	3 00
May 31	873	1490	Adams & Blocher	43	15 00
May 31	836	1491	Adams & Blocher	44	9 00
June 1	847	1494	Adams & Blocher	45	4 50
June 2	848	1496	Adams & Blocher	46	21 75
June 2	849	1497	Adams & Blocher	47	26 66
June 2	867	1498	Adams & Blocher	48	26 66
June 2	851	1499	Adams & Blocher.	49	129 25
June 2	850	1500	Adams & Blocher.	50	293 08
June 2	832	1501	Adams & Blocher	51	541 22
June 2	833	1502	Adams & Blocher	52	657 93
June 2	834	1503	Adams & Blocher	53	508 10
June 2	857	1504	Adams & Blocher	54	161 09
June 2	856	1505	Adams & Blocher	55	2 85
June 2	855	1506	Adams & Blocher	56	7 76
June 2	854	1507	Adams & Blocher	57	15 30
June 2	853	1508	Adams & Blocher	58	11 50
June 2	852	1509	Adams & Blocher	59	103 41
June 2	821	1510	Adams & Blocher	60	5 70
June 2	322	1511	Adams & Blocher	61	1 28
June 2	828	1512	Thomas Cavanaugh	62	78 00
June 23	380	1592	R. H Cribley	63	200 00
June 29.	862	1608	Adams & Blocher	64	19 74
June 29	861	1609	Adams & Blocher	65	22 59
June 29	860	1610	Adams & Blocher	66	19 74
June 29	859	1611	Adams & Blocher	67	22 59
June 29	884	1612	Adams & Blocher.	68	13 26
June 29	863	1613	Adams & Blocher	69	19 00
June 29	864	1614	Adams & Blocher	70	25 50
June 29	858	1615	Adams & Blocher	71	32 07
Carried forward					$ 6,094 70

EXHIBIT "A 19" TO MASTER'S REPORT—CONTINUED.

Date of Warrant	Treasurer's No.	No. of Auditor's warrant.	IN WHOSE FAVOR ISSUED.	Exhibit Nos. to C. T. Walker's testimony.	AMOUNT.
1877			Brought forward		$ 6,094 70
June 29	865	1616	Adams & Blocher	72	1 90
July 2	883	1682	Adams & Blocher	73	14 25
July 2	880	1683	Adams & Blocher	74	22 80
July 2	881	1684	Adams & Blocher	75	19 95
July 2	882	1685	Adams & Blocher	76	28 50
July 2	866	1686	Adams & Blocher	77	4 99
May 26	846	1452	This warrant was issued in favor of Adams & Blocher for $1648.00, but only $858 12 of it was paid in this transaction. The balance of $789.88 is covered in Exhibit "A 18."	.....	858 12
Total					$ 7,045 21

EXHIBIT "A 20" TO MASTER'S REPORT.

Schedule of Auditor's warrants redeemed at the State treasury in the fourth quarter, 1877.

DATE, 1877.	Treas's No	No of Warrant	TO WHOM PAID.	State Scrip	U. S. Currency	Swamp Land Scrip.	Loughborough Bonds.	Sinking Fund U. S. Currency.
Dec 28	130	2422	T. J. Churchill		$ 172,000 00			
Dec 31	137	2465	Ger. Sav. Bank		17,000 00			
				$ 105,179 43	$ 237,263 03	$ 120 00	$56,000 00	

PENCIL MEMORANDUM.—237 263.03
172

65,263 03
61,769 90

3,493.13

3,226.44 Common School.
266 69 Permanent School.
61,769.90 General Revenue.

65,263 03

NOTE.—Opposite the amounts $172,000 00 and $17,000.00, written in pencil, on margin of original schedule on file in Auditor's office, the words "Gen. Rev."

(Signed) T. J. CHURCHILL,
By JOHN C. PEAY, D. T. Treasurer.

STATE OF ARKANSAS, *sct.*

I, A. W. Files, Auditor of public accounts for the State of Arkansas, do hereby certify that the captions, headings, extracts, footings and signatures, and also pencil memorandums of the foregoing are truly and correctly copied from the original schedule now on file in my office.

In testimony whereof I have hereunto set my hand and affixed the seal of office on this 12th day of June, 1884.

SEAL.

A. W. FILES,
By ARLOW FARMIN, D. A. Auditor.

EXHIBIT "A 21" TO MASTER'S REPORT.

Schedule of Auditor's warrants redeemed at the State treasury during the third quarter of 1878.

DATE OF WARRANT.	Treasurer's No.	No Auditor's Warrant.	IN WHOSE FAVOR ISSUED.	GENERAL REVENUE.				COMMON SCHOOL.	
				U. S. CURRENCY		STATE SCRIP		U. S. CURRENCY.	
1878									
July 11	380	1592	R H Cribley	$ 200 00	B				
	381	1351	W J Joblin.	125 00	B				
	382	1377	J M Pomeroy	200 00	B				
July 12	387	1261	J L Abernathy	100 00	B				
	388	1487	L A. Pindall	100 00	B				
	390	886	Wm H Davidson	50 00	B				
	521	1106	J F. Griffin & Sons	551 19	A				
July 13	534	1271	F T Vaughan	100 00	B				
	554	1460	John A Goss	1,000 00	B				
	573	1474	J. J Beavers	100 00	B				
	616	1350	Blind Institute	495 85	A				
	617	573	W G Jenkins	134 15	B				
August 2	818	1425	Samuel Peete	60 00	B				
	819	1485	Ark Inst. for Blind	495 85	B				
	820	1307	J W. Callaway	65 12	B				
	821	1510	Adams & Blocher	5 70	B				
	822	1511	Adams & Blocher.	1 28	B				
	823	1479	T P Brashears	100 00	B				
	824	1446	Little Rock Gas Co.	71 50	A				
	825	1445	Little Rock Gas Co.	71 50	A				
	826	1488	Robt Myers	3 00	B				
	827	1342	J J Beavers	100 00	B				
	828	1512	Thos Cavanaugh	78 00	B				
	829	1366	Robert Davis	60 00	B				
	830	1385	Robert Davis	6 00	B				
	832	1501	Adams & Blocher	541 22	B				
	833	1502	Adams & Blocher	657 93	B				
	834	1503	Adams & Blocher	508 10	B				
	835	1465	Robt Myers	20 00	B				
	836	1491	Adams & Blocher.	9 00	B				
	837	1463	J L Palmer	100 00	B				
	838	1330	J L Palmer	100 00	A				
	839	1358	Adams & Blocher	171 00	A				
	840	1397	Arkansas Gazette.	49 50	A				
	841	1359	Arkansas Gazette	40 00	A				
	842	1357	Arkansas Gazette	27 00	A				
	843	1375	Arkansas Gazette	91 00	A				
	844	1379	Arkansas Gazette	9 00	A				
	845	1421	Arkansas Gazette	521 08	A				
	846	1452	Arkansas Gazette	1,648 00	A	$ 789 88	B	$ 858 12	
	847	1494	Arkansas Gazette	4 50	B				
	848	1496	Arkansas Gazette	21 75	B				
	849	1497	Arkansas Gazette	26 66	B				
	850	1500	Arkansas Gazette	293 08	B				
	851	1499	Arkansas Gazette	129 25	B				
	852	1509	Arkansas Gazette	103 41	B				
	853	1508	Arkansas Gazette	11 50	B				
	854	1507	Arkansas Gazette	15 30	B				
	855	1506	Arkansas Gazette	7 76	B				
	856	1505	Arkansas Gazette	2 85	B				
	857	1504	Arkansas Gazette	161 09	B				
	858	1615	Arkansas Gazette	32 07	B				
	859	1611	Arkansas Gazette	22 59	B				

EXHIBIT "A 21" TO MASTER'S REPORT—CONTINUED.

DATE OF WARRANT.	Treasurer's No.	No Auditor's Warrant.	IN WHOSE FAVOR ISSUED.	GENERAL REVENUE. U. S CURRENCY.		GENERAL REVENUE. STATE SCRIP	COMMON SCHOOL. U. S. CURRENCY.
1878							
	860	1610	Arkansas Gazette	19 74	B		
	861	1609	Arkansas Gazette	22 59	B		
	862	1608	Arkansas Gazette.	19 74	B		
	863	1613	Arkansas Gazette	19 00	B		
	864	1614	Arkansas Gazette	25 50	B		
	865	1616	Arkansas Gazette	1 90	B		
	866	1686	Arkansas Gazette	4 99	B		
	867	1498	Arkansas Gazette	26 66	B		
	868	1378	Arkansas Gazette	11 50	A		
	869	1455	J W Callaway	65 05	B		
	870	1448	Arkansas Gazette	55 00	B		
	872	1339	John A Goss.	3,000 00	A		
	873	1490	Adams & Blocher	15 00	B		
	874	1440	Givens & Waddell.	7 50	B		
	875	1483	R. W Brown	20 00	B		
	876	1432	H. A Jones.	25 00	B		
	877	1459	T A. Fuller.	8 50	B		
	880	1683	Adams & Blocher	22 80	B		
	881	1684	Adams & Blocher	19 95	B		
	882	1685	Adams & Blocher	28 50	B		
	883	1682	Adams & Blocher	14 25	B		
	884	1612	Adams & Blocher	13 26	B		
	1128	1065	T. J Churchill	21,589 04			
Total				$ 312,029 71			

(Signed.) T. J. CHURCHILL, Treasurer.

By JOHN C. PEAY, D. T.

NOTE —Warrant No. 1064 was credited in Second Quarter and is deducted from this Quarter. Total amount paid out on warrants, $212,029.71.

NOTE.—The letters "A" and "B" on above schedule are marks of reference made by the Special Master.

STATE OF ARKANSAS, sct.:

I, A. W. Files, Auditor of Public Accounts for the State of Arkansas, do hereby certify that the foregoing heading, caption, extracts, footings and signatures are truly and correctly copied from the original schedule now on file in my office.

In testimony whereof I have hereunto set my hand and affixed the seal of office on this 12th day of June, 1884.

SEAL.

A. W. FILES, Aud.

By ARLOW FARMIN, D. A.

EXHIBIT "A 22" TO SPECIAL MASTER'S REPORT.

[COPY.]

No. 1065.

AUDITOR'S OFFICE, STATE OF ARKANSAS,
Little Rock, Ark., September 30, 1878.

I certify that the sum of twenty-one thousand five hundred eighty-nine dollars and four cents is due by the State of Arkansas to T. J. Churchill, and do hereby direct that the Treasurer of said State, pay the said sum to the said party, or bearer, out of the appropriation for interest on public debt and redeem State bonds.

JOHN CRAWFORD,
Auditor of State.

$21,589.04.

Endorsement across face, "Payable in currency. Jonn Crawford, Auditor of State."

Stamped on face: "State Treasurer's office, redeemed September 30, 1878, Little Rock, Ark."

CERTIFICATE ON BACK.

A true copy of the original warrant now in the State treasury.

W. E. WOODRUFF, JR.,
State Treasurer.

SEAL.

NOTE.—Across end on face, in red ink, "No 1128, 3rd qr. 1878"

SECOND TERM—EXHIBIT "A 23" TO MASTER'S REPORT,

Showing excess of credits taken by Thomas J. Churchill, late State Treasurer, during his second term, in connection with the German Bank transaction.

QUARTER.	ITEMS.	AMOUNT.
Third Quarter 1878 .	To excess credit taken in redemption of Auditor's cy. warrants from German Bank, paid once in note and again in schedule of warrants, redeemed in this quarter	$ 6,000 00
Third Quarter 1878	To excess credit taken in redemption of Auditor's cy. warrants from German Bank, paid once by drafts on New York and credited Fourth Quarter 1877 and credited again in Third Quarter 1878 in schedule of Auditor's warrants, redeemed with currency . .	7,045 21
Fourth Quarter 1877...	To cash received of German Bank, being excess of Treasurer's drafts delivered Bank over the amount of Auditor's warrants delivered the Treasurer, which amount is not charged on his accounts	29 10
	Total Excess Credits	$ 13,074 31

See testimony of C. T. Walker.

FIRST TERM—EXHIBIT "A 24" TO MASTER'S REPORT,

Showing Auditor's warrants upon which State scrip has been twice issued by T. J. Churchill, late Treasurer.

When Reported.	Date of Auditor's Warrant.	No. Auditor's Warrant.	TO WHOM ISSUED.	Amount of Auditor's Warrant.	FIRST ISSUE.			SECOND ISSUE.		
					Date.	Number of Treasurer's Certificate	Amount	Date	Number of Treasurer's Certificate.	Amount
1st Quar '75	Jan'y 16, '75	417	O E. Wolfe . . .	$ 444 00	Jan. 23, '75	322 to 409, inclusive, at $5.00 410, at $4.00	$ 444 00	Feb 8, '75	9996 to 9999, at $ 1 00 9343 to 9362, at 2 00 11,048 to 11,087, at 10 00	$ 444 00
1st Quar '76	Feb. 7, '76	219	J. P. Moore. .	79 80	Feb. 7, '76	88	79 80	Dec 5, '76	889	79 80
1st Quar '76	Feb. 11, '76	227	J. J. Briggs ...	2 75	Feb 11, '76	94	2 75	Dec 5, '76	890	2 75
1st Quar '76	Feb. 28, '76	263	A. C Wiley . . .	45 85	Feb 28, '76	106 at $5 85 1027 to 1030, at $10 00 each. .	45 85	Dec. 5, '76	902	45 85
4th Quar '76	Nov. 22, '76	1430	W. B. Padget . . .	10 11	Nov 22, '76	850	10 11	Dec. 5, '76	904	10 11
				$ 582 51			$ 582 51			$ 582 51
Over-issue in scrip							$ 582 51			

THIRD TERM—EXHIBIT "A 25" TO MASTER'S REPORT,

Showing Auditor's warrants, upon which State scrip has been twice issued by T. J. Churchill, late Treasurer.

When Reported.	Date of Auditor's Warrant.	No. Auditor's Warrant	TO WHOM ISSUED.	Amount of Auditor's Warrant.	FIRST ISSUE.			SECOND ISSUE.		
					Date.	Number of Treasurer's Certificate.	Amount	Date	Number of Treasurer's Certificate	Amount
2d Quar '79	June 18, '79	1651	Joe. Howard	$ 8 29	June 18, '79	1157	$ 8 29	June 19, '79	1163	$ 8 29
2d Quar '80	Jan 2, '75	3	E. W. Thompson	1 00	June 4, '80	2404	1 00	June 9, '80	2429	1 00
2d Quar '80	Jan. 2, '75	20	E W. Thompson . .	2 00	June 4, '80	2403	2 00	June 9, '80	2430	2 00
2d Quar '80	Nov 30, '74	2330	J. W Butler. . .	2 00	June 4, '80	2402	2 00	June 9, '80	2431	2 00
				$ 13 29			$ 13 29			$ 13 29
Over-issue in scrip							$ 13 29			

FIRST TERM—EXHIBIT "A 26" TO MASTER'S REPORT,

Showing Auditor's warrants paid twice—once in currency and once by issue of State scrip, by T. J. Churchill, late Treasurer, during his first term.

When Redeemed by Treasurer in Currency.	Date of Auditor's Warrant.	No of Auditor War'nt	TO WHOM ISSUED.	Am't of Auditor's Warrant	Am't Paid in Currency Thereon.	When Paid in Treasurer's Certificate	No. of Treas. Certificate.	Am't Issued in Treasr's Certificates.	REMARKS
First Quarter 1876	Jan 26, 1876	159	Thomas C McCrea	$ 10 00	$ 10 00	Jan. 27, 1876	749	$ 10 00	
Second Quarter 1876	April 19, 1876	528	Thomas H. Simms	6 35	6 35	April 20, 1876	194	6 35	
				$ 16 35	$ 16 35			$ 16 35	
Over Payment								$ 16 35	

SECOND TERM—EXHIBIT "A 27" TO MASTER'S REPORT,

Showing Auditor's warrants paid twice—once in currency and once by issue of State scrip, by Thomas J. Churchill, late Treasurer, during his second term.

When Redeemed by Treasurer in Currency.	Date of Auditor's Warrant.	No of Auditor War'nt	TO WHOM ISSUED.	Am't. of Auditor's Warrant.	Am't Paid in Currency Thereon.	When Paid in Treasurer's Certificate.	No. of Treas Certificate.	Am't Issued in Treasr's Certificates.	REMARKS.
Second Quarter 1877	May 12, 1877	1405	Camden Beacon	$ 21 00	$ 21 00	May 12, 1877	979	$ 1 00	
							15,778	10 00	
							15,779	10 00	
Second Quarter 1877	May 21, 1877	1428	Adams & Blocher	486 00	486 00	May 21. 1877	982	200 00	
							983	286 00	
				$ 507 00	$ 507 00			$ 507 00	
Over Payment								$ 507 00	

THIRD TERM—EXHIBIT "A 28" TO MASTER'S REPORT,

Showing Auditor's warrants paid twice—once in currency and once by issue of State scrip, by T. J. Churchill, late Treasurer, during his third term.

When Redeemed in Currency by Treasurer	Date of Auditor's Warrant.	No. of Auditor War'nt	TO WHOM ISSUED.	Amount of Auditor's Warrant.	Am't Paid in Currency Thereon.	When Paid in Treasury Certificates.	No. of Treas'r. Cert'ate	Am't Issued in Treasur's Certificates.	REMARKS.
Third Quarter 1879	Sept. 13, 1879	2228	D. B. Russell.	$ 49 25	$ 49 25	Sept. 26, 1879	2029	$ 49 25	
Third Quarter 1879	Sept. 20, 1879	2246	D. B. Russell	33 85	33 85	Sept. 26, 1879	2030	33 85	
Fourth Quarter 1879	Oct. 4, 1879	2337	D. L. King	96 80	96 80	Oct 4, 1879.	2051 42081 to 42089 at $10.00.	6 80 90 00	
Fourth Quarter 1879	Oct. 31, 1879	2445	W. P. Stevens	20 00	20 00	Oct 31, 1879	42119 42120	10 00 10 00	
First Quarter 1880	Aug. 5, 1879	2026	S H Holland	163 00	163 00	Jan 27, 1880	2188	163 00	
First Quarter 1880	Aug. 7, 1879	2040	Charles H. Carleton	2 50	2 50	Jan 28, 1880	2189	2 50	
First Quarter 1880	Aug 7, 1879	2041	James B. Tallman	2 50	2 50	Jan. 28, 1880.	2190	2 50	
First Quarter 1880	Aug. 7, 1879	2042	John G. B. Simms	2 50	2 50	Jan. 28, 1880.	2191	2 50	
First Quarter 1880	Sept 6, 1879	2205	T. E. Willing	84 90	84 90	Jan. 28, 1880	2192	84 90	
				$ 455 30	$ 455 30			$ 455 30	
Over Payment								$ 455 30	

FIRST TERM—EXHIBIT "A 29" TO MASTER'S REPORT.

Showing Auditor's warrants upon which State Scrip has been over-issued by T. J. Churchill, late Treasurer, during his first term.

Quarter and Year.	No. of Auditor's warra't	Date of Auditor's warrant.	TO WHOM ISSUED.	Am't of Auditor's warrant	Am't paid in U S Currency	Am't of State Scrip issued.	Total paid in Scrip and Currency	Am't of Over-issue Scrip.	Date of Treasurer's Certificate.	REMARKS.
3rd Quar '75	1713	Jan. 18, 1875	Arkansas Gazette	$ 49 75	$	$ 50 00	$ 50 00	$ 25	July 19, 1875	
3rd Quar '75	1715	Jan 18, 1875	Arkansas Gazette -	366 00		370 75	370 75	4 75	July 19, 1875	
3rd Quar '75	1794	July 20, 1875	Arkansas Gazette ..	55 00		60 00	60 00	5 00	July 20, 1875	
3rd Quar '75	1818	Aug 3, 1875	Thomas J Churchill .	1,035 00		1,065 00	1,065 00	30 00	Aug 3, 1875	
3rd Quar '75	1835	Aug 6, 1875	James A Henry . . .	6,088 66		6,098 66	6,098 66	10 00	Aug 6&7,'75	
3rd Quar '75	1847	Aug. 9, 1875	Dennis Cole . . .	15 00		245 00	245 00	230 00	Aug 23, 1875	
3rd Quar '75	1861	Aug. 13, 1875	Wm E Woodruff, Jr .	85 00		100 00	100 00	15 00	Aug 14, 1875	
3rd Quar '75	1880	Aug 19, 1875	James Williams . .	1,907 31		2,200 00	2,200 00	292 69	Aug 19, 1875	
3rd Quar '75	1963	Sep. 20, 1875	E. Chapel	638 31		638 51	638 51	20	Sep 20, 1875	
3rd Quar '75	301	Jan 13, 1875	Tony Grissom	26 00		27 00	27 00	1 00	Sep 24, 1875	
3rd Quar '75	1940	Sep. 8, 1875	Wm H Rigsley . . .	684 11		734 11	734 11	50 00	Sep 8, 1875	
4th Quar '75	2151	Nov 19, 1875	A R Witt	1,825 95	1,648 05	177 95	1,826 00	05	†Nov. 29 '75	
4th Quar '75	2080	Nov. 1, 1875	Otis Patten .	1,500 00	1,308 81	191 72	1,500 53	53	Dec 6, 1875	
4th Quar '75	2712	Dec. 15, 1875	Thomas H Walker . .	164 00		174 00	174 00	10 00	Dec 22, 1875	
4th Quar '75	2778	Dec 24, 1875	N B Crump	49 60		54 60	54 60	5 00	Dec 27, 1875	
2nd Quar '76	561	Apl. 27, 1876	James A Henry, Tr . .	3,548 36		3,588 36	3,588 36	40 00	Ap 28&29'76	
4th Quar '76	1309	Oct 11, 1876	L C Gammill, Tr. .	2,030 85		2,030 89	2,030 89	04	Oct 17, 1876	
4th Quar '76	1299	Oct 10, 1876	John K Hatchett . ..	1,467 38		1,469 38	1,469 38	2 00	Oct 11, 1876	
4th Quar '76	1324	Oct. 18, 1876	R. B Morrow. . . .	4,317 24		4,357 24	4,357 24	40 00	Oct 18, 1876	
4th Quar '76	1266	Oct 3, 1876	James A Henry ..	14,053 39		14,103 39	14,103 39	*50 00	Oct. 7, 1876	
				$39,906 91	$ 2,956 86	$37,736 56	$40,693 42	$ 786 51		
Over-issue in State Scrip.. . .							$ 786 51			

*See fractional Stub Book No 1 for certificate No. 567, which appears to be raised from $200 00 to $250 00.

†About.

SECOND TERM—EXHIBIT "A 30" TO MASTER'S REPORT,

Showing Auditor's warrants upon which State Scrip has been over-issued by Thomas J. Churchill, late Treasurer, during his second Term.

Quarter and Year	No. of Auditor Warn't	Date of Auditor's Warrant.	TO WHOM ISSUED.	Am't of Anditor's Warrant	Am't Paid in U S. Currency.	Am't of State scrip Issued.	Total Paid in Scrip and Currency	Am't of Over-Issue Scrip.	Date of Treasurer's Certificate.	REMARKS.
First Quarter 1877	1026	March 13, 1877	Geo. W and J. A. Davis .	$ 12 26	$ 90	$ 12 11	$ 13 01	$ 75	March 13, 1877	
First Quarter 1877	1134	March 27, 1877	A W. Bishop . . .	42 25		42 50	42 50	25	March 28, 1877	
Second Quarrer 1877	1471	May 31, 1877	T. J Davidson	41 50		81 50	81 50	40 00	May 31, 1877	
Fourth Quarter 1877	2046	Oct. 8, 1877	W J. Smeadley	763 62		768 63	768 63	5 01	Oct. 8, 1877	
Second Quarter 1878	403	April 11, 1878.	E. Chapel	180 56	26 42	154 15	180 57	01	June 21, 1878	
Fourth Quarter 1878	1162	Oct. 18, 1878 .	W. S. Shuford, Treasurer	1,335 69	68 09	1,267 62	1,335 71	02	Oct. 18, 1878	
Fourth Quarter 1878	1153	Oct. 15, 1878	W D. McCabe, Treasurer .	7,973 60	406 50	7,567 23	7,973 73	13	Oct. 15, 1878 / Oct. 16, 1878	
Fourth Quarter 1878	1180	Oct. 25, 1878	John J. Jenkins, Treasurer	*2,233 03	113 84	2,219 19	2,333 03	100 00	Oct. 25, 1878 .	
				$ 12,582 51	$ 615 75	$ 12,112 93	$ 12,728 68	$ 146 17		
Over-Issue in State Scrip								$ 146 17		

*On this is Registered and Redeemed $100 00 over the amount due as appears from Certificate 435 on Register Book.

THIRD TERM—EXHIBIT "A 31" TO MASTER'S REPORT,

Showing Auditor's Warrants upon which State Scrip has been over-issued by T. J. Churchill, late Treasurer, during his third term.

Quarter and Year.	No. of Auditor War'nt	Date of Auditor's Warrant	TO WHOM ISSUED.	Am't. of Auditor's Warrant.	Am't Paid in U S Currency.	Am't. of State Scrip Issued.	Total Paid in Scrip and Currency.	Am't of Over-Issue Scrip.	Date of Treasurer's Certificate.	REMARKS.
Second Quarter 1879	1595	June 9, 1879	H M Edrington . . .	$ 3 24		$ 3 25	$ 3 25	$ 01	June 9, 1879.	
Second Quarter 1879	1701	June 24, 1879	H. Morschiner . . .	4 62		4 85	4 85	23	June 25, 1879.	
Second Quarter 1879	1434	May 16, 1879	H. W. Walker	15 24		15 45	15 45	21	May 16, 1879.	
Third Quarter 1879	1886	July 14, 1879	R. S. Strand	8 66	$ 2 36	6 36	8 72	06	July 14, 1879	
First Quarter 1880	2241	Sept. 18, 1879	H M. Jefferson	8 80	2 00	8 80	10 80	2 00	Feb. 4, 1880.	
Second Quarter 1880	304	April 15, 1880	Western Immigrant . .	10 35		10 53	10 53	18	April 15, 1880.	
				$ 50 91	$ 4 36	$ 49 24	$ 53 60	$ 2 69		
Over-Issue in State Scrip								$ 2 69		

FIRST TERM—EXHIBIT "A 32" TO MASTER'S REPORT,

Showing non-interest Treasurerer's certificates registered and redeemed, but no stubs found for same, during first term of T. J. Churchill, late Treasurer.

QUARTER AND YEAR	No of Treasr's Certificate	Date of Treasurer's Certificate	Am't of Treasr's Certificate.	REMARKS.
2nd Quarter, 1876	2016	April 27, 1876	$ 10 00	
4th Quarter, 1876	5658	October 11, 1876	10 00	
4th Quarter, 1876	13,065	November 16, 1876	10 00	Registered and redeemed twice, but only one stub
4th Quarter, 1876	7742	Cct 17, 1876	10 00	
4th Quarter, 1876	3642	Oct 17, 1876	10 00	
			$ 50 00	

SECOND TERM—EXHIBIT "A 33" TO MASTER'S REPORT,

Showing non-interest Treasurer's certificates registered and redeemed, but no stubs found for same, during second term of T. J. Churchill, late Treasurer.

QUARTER AND YEAR	No of Treasr's Certificate	Date of Treasurer's Certificate	Am't of Treasr's Certificate	REMARKS.
3rd Quarter, 1877	5303	October 26, 1877	$ 5 00	Registered and redeemed twice, but only one stub.
4th Quarter, 1877	22,822	October 26, 1877	10 00	
4th Quarter, 1877	23,012	October 26, 1877	10 00	Registered and redeemed twice, but only one stub.
4th Quarter, 1877	5866	October 8, 1877	5 00	
			$ 30 00	

THIRD TERM—EXHIBIT "A 34" TO MASTER'S REPORT,

Showing non-interest Treasurer's certificates registered and redeemed, but no stubs found for same, during third term of T. J. Churchill, late Treasurer.

QUARTER AND YEAR	No of Treasr's Certificate.	Date of Treasurer's Certificate.	Am't of Treasr's Certificate.	REMARKS.
Third Quarter 1879	33,736	July 31, 1879 ...	$ 10 00	
			$ 10 00	

NOTE.—The above list of Treasurer's certificates are embraced in Exhibit "A 36," showing certificates registered for which no stubs can be found.

SECOND TERM—EXHIBIT "A 35" TO MASTER'S REPORT,

Showing erroneous credit taken by T. J. Churchill, late Treasurer, on Swamp Land Scrip transaction during his second term.

Fourth Quarter 1877 October, 2 . . .	Amount of Auditor's swamp land warrant No. 3, favor of George T Mahon, payable "out of the swamp land scrip of the Helena District," on which said Treasurer issued Certificate No 3 of swamp land scrip, "receivable in the Helena District," but took credit therefor as having been paid in swamp land scrip then in the treasury (See Fund Ledger folio 553. See also stub No 3 of swamp land scrip issued, Treasurer's office)	$ 120 00
	CREDIT.	
Second Quarter 1878 June 28	By error in entry of receipt No 6 to J N Smithee, Commissioner State Lands, for swamp land scrip received on purchase of swamp lands, receipt being for $30 00, and entry to debit of Treasurer on page 52 Swamp Land Book being for $40 00, overcharge of	10 00
	Excess credit taken on this account, which is in swamp land scrip	$ 110 00

EXHIBIT "A 36" TO MASTER'S REPORT.

List of non-interest Treasurer's certificates registered, but not found on stub-books, during the three terms of T. J. Churchill, late Treasurer.

QUARTER.	DATE.	No. of Certificate.	Amount.	REMARKS.
4th Quar 1875	Dec 13, 1875	51,878	$ 10 00	Registered, but no stub.
2nd Quar 1875	June 26, 1875	38,533 to 38,551	190 00	Tens, registered twice, but only 1 stub.
1st Quar 1876	Feb 9, 1876	884	10 00	Registered twice, but only 1 stub.
2nd Quar 1876	April 27, 1876	2016	10 00	Redeemed as per Register, but no stub.
4th Quar 1876	Oct. 23, 1876	9704	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Oct 23, 1876	9705	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Oct 23, 1876	9747	10 00	Registered, but no stub.
4th Quar 1876	Oct 23, 1876	9748	10 00	Registered, but no stub.
4th Quar 1876	Oct 20, 1876	9837	10 00	Registered, but no stub.
4th Quar 1876	Oct 20, 1876	9838	10 00	Registered, but no stub
4th Quar 1876	Nov. 16, 1876	12,989 to 12,998	100 00	Tens, Registered, but no stub.
4th Quar 1876	Oct 25, 1876	3159 to 3164	30 00	Fives, registered twice, but only 1 stub.
4th Quar 1876	Oct 21, 1876	2732	5 00	Registered, but no stub.
		1905	5 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov 16, 1876	3893	5 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov. 13, 1876	3823	5 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov 27, 1876	4482 } at 4483 } $5	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Oct 18, 1876	7880 to 7889	100 00	Tens, registered, but no stub.
4th Quar 1876	Nov 16, 1876	13,046 } 13,047 }	20 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Nov 16, 1876	13,049	10 00	Registered twice, but only 1 stub
4th Quar 1876	Nov 16, 1876	13,051 to 13,054	40 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Nov 16, 1876	13,057 to 13,064	80 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Nov 16, 1876	13,065	10 00	Reg'd and red'd twice, but only 1 stub.
4th Quar 1876	Nov. 16, 1876	13,045	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov. 16, 1876	13,048	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov. 16, 1876	13,050	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov. 16, 1876	13,055	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov. 16, 1876	13,056	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Nov 16, 1876	13,066	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Oct 11, 1876	5655	10 00	Registered, but no stub.
4th Quar 1876	Oct. 11, 1876	5656	10 00	Registered, but no stub.
4th Quar 1876	Oct. 11, 1876	5657	10 00	Registered, but no stub.
4th Quar 1876	Oct. 11, 1876	5658	10 00	Registered and redeemed, but no stub.
4th Quar 1876	Oct 5, 1876	3619 to 3632	140 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Oct 5, 1876	3634 to 3641	80 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Oct. 5, 1876	3645 to 3688	440 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Oct. 17, 1876	7742	10 00	Reg'd and redeemed twice, only 1 stub.
4th Quar 1876	Oct. 17, 1876	3642	10 00	Reg'd and redeemed twice, only 1 stub.
4th Quar 1876	Oct. 17, 1876	3643	10 00	Registered twice, but only 1 stub.
4th Quar 1876	Oct. 5, 1876	3619 to 3641	230 00	Tens, registered twice, but only 1 stub.
4th Quar 1876	Oct 9, 1876	206	2 00	Registered twice, but only 1 stub.
4th Quar 1876	Oct. 25, 1876	575	2 00	Registered twice, but only 1 stub.
1st Quar 1877	Feb. 21, 1877	954	1 00	Registered twice, but only 1 stub.
1st Quar 1877	Jan. 2, 1877	4927	5 00	Registered twice, but only 1 stub.
1st Quar 1877	Jan. 2, 1877	4928	5 00	Registered twice, but only 1 stub.
2nd Quar 1877	June 11, 1877	15,793 to 15,796	40 00	Tens, registered twice, but only 1 stub.
3rd Quar 1877	Sept. 12, 1877	5068	5 00	Registered, but stub marked "error."
3rd Quar 1877	Sept 26, 1877	5302	5 00	Registered twice, but only 1 stub.
3rd Quar 1877	Sept. 26, 1877	5303	5 00	Reg'd and red'd twice, but only 1 stub.
3rd Quar 1877	Sept. 25, 1877	16,412 } 16,413 }	20 00	Tens, registered twice, but only 1 stub.
3rd Quar 1877	Sept. 12, 1877	15,973 to 15,976	40 00	Tens, registered twice, but only 1 stub.
4th Quar 1877	Oct 26, 1877	8023	5 00	Registered, but not redeemed, and stubs marked "no issue."
4th Quar 1877	Oct. 26, 1877	8024	5 00	
4th Quar 1877	Oct. 26, 1877	8025	5 00	
4th Quar 1877	Oct. 26, 1877	8026	5 00	
4th Quar 1877	Oct. 5, 1877	1211	1 00	Registered, but no stub.
4th Quar 1877	Oct 23, 1877	1371 1-2	2 00	Registered twice, but only 1 stub.
Carried forward			$ 1,873 00	

EXHIBIT "A 36" TO MASTER'S REPORT—CONTINUED.

QUARTER.	DATE.	No. of Certificate.	Amount.	REMARKS.
Br'ght forw'd.	. . . . .	. . . . .	$ 1,873 00	. . . . .
4th Quar 1877	Oct. 27, 1877	1583 1-2	2 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 26, 1877	22,822	10 00	Registered and redeemed, but no stub.
4th Quar 1877	Oct. 26, 1877	23,012	10 00	Reg'd and redeemed twice, only 1 stub.
4th Quar 1877	Oct 8, 1877	1342	2 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 8, 1877	1343	2 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 3, 1877	16,842	10 00	Registered twice, but only 1 stub, and red mark across one number.
4th Quar 1877	Oct. 3, 1877	5431	5 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct 16, 1877	7095	5 00	Registered twice, but only 1 stnb.
4th Quar 1877	Oct 24, 1877	7881 to 7886	30 00	Fives, registered twice, but only 1 stub,
4th Quar 1877	Oct. 29, 1877	8178	5 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct 31, 1877	8529	5 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct 31, 1877	8564	5 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 31, 1877	8565	5 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 5, 1877	5778	5 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 11, 1877	19,834	10 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 27, 1877	23,011	10 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 24, 1877	22,646	10 00	Registered twice, but only 1 stub, and red line across one number.
4th Quar 1877	Oct. 23, 1877	1421 1-2	2 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct. 27, 1877	1583 1-2	2 00	Registered twice, but only 1 stub.
4th Quar 1877	Oct 22, 1877	21,981	10 00	Registered but no stub.
4th Quar 1877	Oct. 22, 1877	21,982	10 00	Registered but no stub.
4th Quar 1877	Oct 26, 1877	22,821	10 00	Registered but no stub.
3rd Quar 1879	Aug. 6, 1879	36,020 to 36,119	1,000 00	Registered twice, but only 1 stub. Tens, marked on register "duplicate."
3rd Quar 1879	July 30, 1879	33,087	10 00	Registered twice, but only 1 stub.
3rd Quar 1879	July 30, 1879	33,088	10 00	Registered twice, but only 1 stub.
3rd Quar 1879	July 28, 1879	32,312	10 00	Registered twice, but only 1 stub.
3rd Quar 1879	July 28, 1879	33,735	10 00	Registered, but no stub.
. .	. .	33,736	10 00	Registered and redeemed, but no stub.
3rd Quar 1879	Aug. 24, 1879	43,009	10 00	Registered twice, but only 1 stub.
3rd Quar 1879	Aug. 24, 1879	43,415	10 00	Registered twice, but only 1 stub.
3rd Quar 1880	Sept. 2, 1880	47,112	10 00	Registered twice, but only 1 stub.
3rd Quar 1880	Sept. 8, 1880	17,295	5 00	Registered twice, but only 1 stub, and a line through one number.
3rd Quar 1880	Sept. 8, 1880	17,296	5 00	Same as preceding one.
3rd Quar 1880	Sept. 8, 1880	17,314	5 00	Same as preceding one.
3rd Quar 1880	Sept. 8, 1880	17,315	5 00	Same as preceding one.
3rd Quar 1880	Sept. 8, 1880	17,316	5 00	Same as preceding one.
3rd Quar 1880	Aug. 25, 1880	15,100	5 00	Reg'd, but stub det'd from stub book.
3rd Quar 1880	Sept. 1, 1880	16,677	5 00	Registered twice, but only 1 stub—a
3rd Quar 1880	Sept. 1, 1880	16,678	5 00	line through one number on register.
4th Quar . .	Oct. 8, 1877	1342	1 00	Registered twice, but only 1 stub.
4th Quar	Oct. 8, 1877	1343	1 00	Registered twice, but only 1 stub.
4th Quar	Oct. 8, 1877	5865	5 00	Registered, but no stub.
4th Quar	Oct. 8, 1877	5866	5 00	Registered and redeemed, but no stub.
3rd Quar 1875	Aug. 19, 1875	32,122	2 00	Registered twice, but only 1 stub.
4th Quar 1876	Dec. 4, 1876	4561 to 4562	10 00	Fives, registered twice, but only 1 stub.
4th Quar 1876	Dec. 4, 1876	4608	5 00	Registered twice. but only 1 stub.
4th Quar 1877	Oct. 8, 1877	19,126	10 00	Registered, but no stub.
4th Quar 1876	Oct. 1, 1876	5765	10 00	Registered twice, but only 1 stub.
			$ 3,207 00	

EXHIBIT "A 37" TO MASTER'S REPORT,

List of Treasurer's certificates issued as per stub books, but not registered, during the three terms of Thos. J. Churchill, late Treasurer.

QUARTER.	No. of Certific'te	Date of Certificate.	Amount of Certificate.	REMARKS.	No.
Second Quarter 1875	36,528	June 12, 1875	$ 1 00	On stub, not registered, but necessary to complete warrant	364
Third Quarter 1875	36,346	September 10, 1875..	20 00	On stub twice, registered once, but necessary to complete warrant	1942
Second Quarter 1875	36,533	June 15, 1875	1 00	On stub twice, registered once, but necessary to complete warrant	1699
Second Quarter 1875	36,534	June 15, 1875	1 00	On stub twice, registered once, but necessary to complete warrant	1699
Second Quarter 1875	36,535	June 15, 1875	1 00	On stub twice, registered once, but necessary to complete warrant	1699
Second Quarter 1875.	36,536	June 15, 1875.	1 00	On stub twice, registered once, but necessary to complete warrant	1699
Fourth Quarter 1875	51,848	December 13, 1875	10 00	On stub twice, registered once, but necessary to complete warrant	1230
Fourth Quarter 1875	51,849	December 13, 1875	10 00	On stub twice, registered once, but necessary to complete warrant	1230
Fourth Quarter 1875	42,454	October 1, 1875	2 00	On stub, not registered, but necessary to complete warrant.	2007
Fourth Quarter 1875	42,505	October 1, 1875	2 00	On stub, not registered, but necessary to complete warrant	2010
Fourth Quarter 1875			5 00	Issued October 1, 1875, without number, Bet. Nos 45,007 and 45,008 } but necessary to complete warrant....	2010
Fourth Quarter 1875.			5 00	Issued October 1, 1875, without number, } but necessary to complete warrant	2010
Fourth Quarter 1875.			5 00	Issued October 1, 1875, without number, } but necessary to complete warrant	2010
Fourth Quarter 1875			5 00	Issued October 1, 1875, without number, } but necessary to complete warrant	2010
Third Quarter 1875			10 00	Issued August 16, 1875, without number, Bet. Nos 40,457 and 40,458 } but necessary to complete warrant	1866
Third Quarter 1875			10 00	Issued August 16, 1875, without number, } but necessary to complete warrant	1866
Third Quarter 1875			10 00	Issued August 16, 1875, without number, } but necessary to complete warrant	1866
Third Quarter 1875			10 00	Issued August 16, 1875, without number, } but necessary to complete warrant	1866
Third Quarter 1875			10 00	Issued August 17, 1875, without number, Bet. Nos 40,553 and 40,554 } but necessary to complete warrant	1867
Third Quarter 1875			10 00	Issued August 17, 1875, without number, } but necessary to complete warrant	1867
Third Quarter 1875			10 00	Issued August 17, 1875, without number, } but necessary to complete warrant	1867
Third Quarter 1875			10 00	Issued August 17, 1875, without number, } but necessary to complete warrant	1867
Third Quarter 1875			1 00	Issued August 19, 1875, without number, Bet Nos 37,546 and 37,547 } but necessary to complete warrant	1876
Third Quarter 1875			1 00	Issued August 19, 1875, without number, } but necessary to complete warrant	1876
Third Quarter 1875			1 00	Issued August 19, 1875, without number, } but necessary to complete warrant	1876
Third Quarter 1875			1 00	Issued August 19, 1875, without number, } but necessary to complete warrant	1876
Third Quarter 1875	37,796 to 37,876	81 pieces at $10 00 each.	810 00	Issued three times as per stub books, registered twice, but necessary to complete issue of scrip on following warrants, viz. { 1632 2381 2371 27 2374 2379 1640 1649 1842 2384 2383 2375 2368 2369 1636 1642 1652 1835 2380 2382 2372 2373 2378 1638 1614 1651 1830	
Third Quarter 1875	37,878 to 37,995	118 pieces at $10.00 each.	$ 1,180 00	Issued three times as per stub books, registered twice, but necessary to complete issue of scrip on following warrants, viz: { 1651 1664 1838 1650 1667 1835 1653 1833 1660 1830 } See Master's report in reference to No. 1835	
Forward..			$2,143 00		

EXHIBIT "A 37" TO MASTER'S REPORT—CONTINUED.

QUARTER.	No. of Certificate	Date of Certificate	Amount of Certificate.	REMARKS.	No.
Brought forward			$ 2,143 00		
	43,676	August 25, 1875	10 00	On stubs, not registered, but necessary to complete warrant	1896
First Quarter 1876	847	February 4, 1876....	10 00	On stubs twice, registered once, but necessary to complete warrant	2204
First Quarter 1876	848	February 4, 1876	10 00	On stubs twice, registered once, but necessary to complete warrant	2204
Fourth Quarter 1876	14,212	December 4, 1876	10 00	On stubs twice, registered once, but necessary to complete warrant	1476
Fourth Quarter 1876	14,213	December 4, 1876	10 00	On stubs twice, registered once, but necessary to complete warrant	1476
Fourth Quarter 1876	6,978	October 16, 1876	10 00	On stubs twice, registered once, but necessary to complete warrant	1314
Fourth Quarter 1876	8,575	October 19, 1876	10 00	On stubs three times, registered once, but necessary to complete warrant	1326
Fourth Quarter 1877	5,959	October 8, 1877	5 00	On stub, not registered, but necessary to complete warrant	2046
Third Quarter 1877	5,282	September 25, 1877	5 00	On stub, not registered, but necessary to complete warrant	1939
Fourth Quarter 1877	8,575	November 1, 1877	5 00	On stub, not registered, but necessary to complete warrant	2084
Fourth Quarter 1877	6,969	October 16, 1877	5 00	On stub, not registered, but necessary to complete warrant	2073
Fourth Quarter 1877	1,988	October 15, 1877	2 00	On stub, not registered, but necessary to complete warrant	2061
Fourth Quarter 1877	1,505	October 8, 1877.	2 00	On stub, not registered, but necessary to complete warrant	2019
Fourth Quarter 1877	1,835	October 11, 1877	2 00	On stub, not registered, but necessary to complete warrant	2070
Fourth Quarter 1877	17,700½	October 5, 1877	10 00	On stub, not registered, but necessary to complete warrant	2021
Fourth Quarter 1877	17,227 to 17,326	October 4, 1877	1,000 00	Tens, on stubs twice, registered once, but necessary to complete warrant	2008
Fourth Quarter 1877	8,437	October 31, 1877	5 00	On stubs twice, registered once, but necessary to complete warrant	2083
Fourth Quarter 1877	8,438	October 31, 1877	5 00	On stubs twice, registered once, but necessary to complete warrant	2083
Fourth Quarter 1877	1,828½	October 31, 1877	.2 00	On stub, not registered, but necessary to complete warrant	2083
Fourth Quarter 1877	19,017	October 8, 1877	10 00	On stubs twice, registered once, but necessary to complete warrant	2019
Fourth Quarter 1877	17,385	October 5, 1877.	10 00	On stubs twice, registered once, but necessary to complete warrant	2009
Fourth Quarter 1877	17,386	October 5, 1877	10 00	On stubs twice, registered once, but necessary to complete warrant	2009
Fourth Quarter 1877	5,651	October 5, 1877	5 00	On stub, not registered, but necessary to complete warrant	2009
Fourth Quarter 1877	21,354	October 17, 1877	10 00	On stub, not registered, but necessary to complete warrant	2082
Fourth Quarter 1877	21,355	October 17, 1877	10 00	On stub, not registered, but necessary to complete warrant.	2082
Fourth Quarter 1878			10 00	Issued Oct 17, 1878, without No , and not reg'd	1159
Fourth Quarter 1878			10 00	Issued Oct. 17, 1878, without No., and not reg'd Bet Nos 25,190 and 25,191	1159
Fourth Quarter 1878			10 00	Issued Oct. 17, 1878, without No , and not reg'd	1159
Fourth Quarter 1878			10 00	Issued Oct. 17, 1878, without No., and not reg'd	1159
Fourth Quarter 1878			10 00	Issued Oct. 17, 1878, without No , and not reg'd	1159
Fourth Quarter 1878			10 00	Issued Oct 17, 1878, without No., and not reg'd Bet. Nos. 25,210 and 25,211	1159
Fourth Quarter 1878			10 00	Issued Oct. 17, 1878, without No., and not reg'd	1159
Fourth Quarter 1878			10 00	Issued Oct. 17, 1878, without No., and not reg'd	1159
Third Quarter 1879	13,101	August 11, 1879	5 00	On stub, not registered, but necessary to complete warrant	2057
Third Quarter 1880	17,306	September 8, 1880	5 00	On stub, not registered, but necessary to complete warrant	753
Forward.....			$ 3,406 00		

EXHIBIT "A 37" TO MASTER'S REPORT—CONTINUED.

QUARTER.	No. of Certificate	Date of Certificate.	Amount of Certificate.	REMARKS.	No.
Brought forward ...	...	.. ..	$ 3,406 00		
Third Quarter 1880 .	16,906	September 1, 1880	5 00	On stub, not registered, but necessary to complete warrant	709
Third Quarter 1880 .	16,907	September 1, 1880	5 00	On stub, not registered, but necessary to complete warrant .	709
Third Quarter 1880	16,908	September 1, 1880	5 00	On stub, not registered, but necessary to complete warrant . .	709
Third Quarter 1880 .	16,909	September 1, 1880	5 00	On stub, not registered, but necessary to complete warrant	709
Third Quarter 1880.	17,245	September 8, 1880	5 00	On stub, not registered, but necessary to complete warrant	736
Third Quarter 1880.	48,407 to 48,416	September 4, 1880..	100 00	Tens, on stub, not registered, but necessary to complete warrant	719
Third Quarter 1880 .	48,454 to 48,473	September 4, 1880	200 00	Tens, on stub, not registered, but necessary to complete warrant	719
Fourth Quarter 1880.	17,223	September 8, 1880	5 00	On stub, not registered, but necessary to complete warrant	744
Fourth Quarter 1880	17,908	September 13, 1880	5 00	On stub, not registered, but necessary to complete warrant.	732
Fourth Quarter 1880 .	17,909	September 13, 1880	5 00	On stub, not registered, but necessary to complete warrant.	732
Total...			$ 3,746 00		

EXHIBIT "A 38" TO MASTER'S REPORT.

No. 23. *Date*, August 16, 1875.

To Jefferson county on account of lands sold and taxes paid into the State treasury by non-residents. Amount, $3836.39.

KIND OF FUNDS.

U. S. Currency.....	$.....
State Scrip.....	2,265 92
County Scrip.....	1,570 47

Order Co. Court to H. H. Kenyon.

[ENDORSEMENT.]

I, A. W. Files, Auditor of State, do hereby certify that the within and foregoing page contains a true and correct copy of an entry on stub in book for warrants for county funds in State treasury, as the same now appears of record and on file in my office.

In witness whereof, I have hereto set my hand and the seal of office on this 23d of April, 1884.

SEAL

A. W. FILES,
Auditor.

EXHIBIT "A 39" TO MASTER'S REPORT,

Being certified copy of schedule of amounts paid various counties on account of tax due counties, by T. J. Churchill, late Treasurer, and filed by him with Auditor in third quarter 1875, showing particularly a transaction with Jefferson County.

"STATEMENT OF AMOUNTS PAID COUNTIES FOR TAXES ON ACCOUNT OF TAXES DUE COUNTIES."

DATE.	TO WHOM PAID.	COUNTIES.	STATE SCRIP.	COUNTY SCRIP.	DISTRICT SCHOOL SCRIP. S S	
1875						
Aug. 13 ..	J R Loftin	Jackson	$ 840 04	$ 217 19	$ ...	
Aug. 16 ..	*H H Kenyon*	*Jefferson.*	*2,265 92*	*1,570 47*		
Aug 17	S P Hughes	Monroe	706 36	327 34		
Aug. 18..	T B Sloan	Clark	337 48	18 80		
Aug 19	Silas R Parker	Pope	608 07	258 92		
Aug 27	S D Reese	Grant	34 42			
Aug. 30	M H Dean	Ashley	387 08	218 54	50 86	
Sept. 4	S H Holland	Chicot	289 41	315 09	57 61	
Sept 15.	John Parham	St. Francis	418 04	245 11	41 86	
			$ 5,886 82	$ 3,171 46	$ 150 33	$9,208 6

"T. J. CHURCHILL, Treasurer.
By J. C. PEAY, D. T."

[NOTE BY MASTER —For credit taken on above amount with Jefferson County, see Record of Tax Due Counties in Treasurer's office, third quarter 1875, page 134; also General Account Book, Treasurer's office, third quarter 1875, page 123; eighth line from bottom.]

I, A. W. Files, Auditor of State, do hereby certify that the foregoing from the word "Statement" to the letters "D. T," inclusive, is a true and correct transcript of the original now on file in my office. In witness whereof, I have hereto set my hand and affixed my seal of office on this 23d April, 1884.

SEAL

A. W. FILES, Auditor.

FIRST TERM—EXHIBIT "A 40" TO MASTER'S REPORT,

T. J. Churchill, late State Treasurer;
In account with State of Arkansas,
For tax due Jefferson County in third quarter 1875, showing from what sources received, how paid and what credits taken by him therefor.

Date.	DEBITS.		County Scrip.	State Scrip.	Date.	CREDITS TAKEN BY TREASURER.	County Scrip.	State Scrip.
1875					1875			
Jan. 1.	To Balance from Dec 31, 1874		$ 739 07	$ 775 67	Aug. 16	By am't paid H. H. Kenyon.	$ 1,570 47	$ 2,265 92
Mch. 31	To am't from sale of Lands	1-75		6 76		By am't State scrip unaccounted for.	.....	2,265 92
Mch. 31..	To am't from non-residents	1-75		1,412 64				
June 30 ..	To am't from sale of Lands	2-75	831 40	70 85				
Aug. 16 .	To Treasurer's certificates issued to H. H Kenyon on *Auditor's certificate* No. 23 dated Aug. 16. 1875, to-wit :							
	On fractional book under date Aug 16, 1875, certificates Nos. 36,094	$ 65 92						
	36,095 to 36,106, 12 pcs for $100.00 each	1200 00						
	36,107.	1000 00		2,265 92				
			$ 1,570 47	$ 4,531 84			$ 1,570 47	$ 4,531 84
1875								
Aug. 16....	To am't State Scrip unaccounted for on this account		....	$ 2,265 92				

NOTE.—See record of "Tax Due Counties" in Treasurer's office, pages 134 and 135 and Stubs and Register of Scrip issued on Frl. Book, Aug. 16, 1875.

EXHIBIT "A 41" TO MASTER'S REPORT,

Of State scrip burned December 31, 1877. Schedule of five per cent. and non-interest bearing scrip destroyed.

No.	Five Per Cent. Scrip Principal	No.	Five Per Cent. Scrip. Interest.	No.	Non-Interest Bearing Scrip.
6	$ 43,489 48	6	$ 1,260 31	1	$ 5,569 29
13	14,410 00	13	613 46	2	7,751 33
20	9,727 00	20	460 42	4	5,278 62
32	15,695 00	32	591 38	5	6,543 80
33	42,408 10	33	1,358 75	6	7,893 55
34	10,000 00	34	673 23	7	10,029 50
37	14,143 46	37	1,661 36	8	8,312 51
37	6,705 75	37	1,002 48	9	7,552 11
53	14,011 38	53	1,040 12	10	10,028 14
54	8,203 81	54	796 32	11	7,364 70
55	3,589 00	55	411 15	12	10,985 88
56	12,224 33	56	1,226 39	13	10,000 00
57	6,949 87	57	803 09	14	10,082 00
58	16,657 73	58	836 29	15	15,036 73
59	6,061 33	59	791 92	16	6,945 44
60	10,089 51	60	1,084 50	17	7,120 19
61	4,654 31	61	345 69	18	10,733 69
62	5,502 00	62	658 74	19	9,993 00
63	19,691 90	63	3,233 95	20	8,468 79
64	2,978 95	64	322 38	21	3,294 76
65	7,436 40	65	1,174 87	22	1,199 43
66	3,452 39	66	546 09	23	3,205 19
67	5,651 75	67	679 75	24	2,989 10
68	3,602 27	68	469 69	25	8,102 97
69	5,870 70	69	832 44	26	8,913 01
70	8,133 91	70	1,107 61	27	6,026 26
71	5,728 80	71	746 60	28	7,623 75
72	6,354 23	72	757 50	29	1,333 00
73	7,150 00	73	870 99	30	12,763 89
74	6,342 80	74	770 20	31	6,311 28
75	3,560 00	75	362 68	32	9,901 65
76	3,745 13	76	435 23	33	590 00
77	1,370 00	77	212 20	34	9,105 50
78	3,615 71	78	345 08	35	3,625 58
79	6,361 62	79	780 69	36	4,333 04
80	7,055 57	80	833 93	37	618 11
81	11,089 30	81	1,772 18	38	5,141 95
82	5,300 96	82	769 30	39	5,395 64
83	4,736 00	83	525 23	40	3,714 34
84	6,173 24	84	775 77	41	5,875 00
85	10,014 62	85	1,384 68	42	3,848 93
86	4,316 39	86	541 62	43	6,963 03
87	8,870 00	87	1,032 37	44	4,324 07
88	7,077 96	88	920 87	45	6,020 17
89	6,533 60	89	1,276 50	46	4,061 31
90	3,741 99	90	606 97	47	9,340 71
91	5,000 00	91	687 30	48	4,734 53
92	5,337 52	92	793 19	49	4,560 58
93	4,974 20	93	1,148 65	50	6,299 33
94	6,670 00	94	1,130 24	51	10,000 00
95	9,071 36	95	1,200 28	52	8,040 00
96	4,559 46	96	513 40	53	10,000 00
97	7,434 33	97	1,045 27	54	1,744 67
98	6,853 65	98	946 09	55	5,206 33
99	2,546 30	99	434 97	56	23,362 67
100	4,780 34	100	593 68	57	3,365 00
101	6,224 66	101	906 88	58	654 00
102	3,466 03	102	472 36	59	1,830 44
103	4,037 07	103	632 73		
104	7,731 60	104	1,644 05		
105	5,413 52	105	737 40		
106	4,296 63	106	768 77		
107	8,818 72	107	1,167 77		
108	9,496 00	108	1,917 33		
Forward.	$ 527,189 64		$ 56,443 33		$ 390,106 49

EXHIBIT "A 41" TO MASTER'S REPORT—CONTINUED.

No.	Five Per Cent. Scrip. Principal.	No.	Five Per Cent. Scrip. Interest.	No.	Non-Interest Bearing Scrip.
Forwarded.	$ 527,189 64	.....	$ 56,443 33	.....	$ 390,108 49
109	5,777 00	109	1,207 76		
110	3,220 00	110	487 74		
111	6,593 00	111	1,262 38		
112	5,704 00	112	943 48		
113	2,982 00	113	442 21		
114	6,948 00	114	946 10		
115	6,932 75	115	1,236 28		
116	2,962 00	116	415 17		
117	4,170 00	117	779 43		
118	7,155 87	118	1,026 61		
119	3,382 50	119	590 34		
120	5,299 35	120	546 22		
121	7,953 08	121	1,292 30		
122	9,510 94	122	1,934 03		
Total ...	$ 605,780 13		$ 69,553 38		$ 390,108 49

TOTAL AMOUNT OF PRINCIPAL, INTEREST AND NON-INTEREST BEARING SCRIP.

Principal	$ 605,780 13
Interest	69,553 38
Non-Interest Scrip	390,108 49
	$1,065,442 00

LITTLE ROCK, ARK., December 31, 1877.

This is to certify that we have this day, under and by virtue of the authority of an Act of the General Assembly approved May 28, 1874, destroyed by burning, one million, sixty-five thousand, four hundred and forty-two dollars of Treasurer's certificates, or State scrip, of which sum there was funded in six per cent. bonds, known as Loughborough bonds, the sum of.....$ 145,000 00

On account of General Revenue.....	724,454 62
On account of Common School Fund.....	195,987 38
	$ 1,065,442 00

W. R. MILLER, Governor.

B. B. BEAVERS, Secretary of State.

JOHN CRAWFORD, Auditor of State.

I, A. W. Files, Auditor of public accounts, do hereby certify that the annexed page contains a true and correct transcript of the original schedule on file in my office.

In witness whereof I have hereto set my hand and affixed my seal of office on this 25th day of April, 1884.

SEAL.

A. W. FILES, Auditor.

FIRST TERM—EXHIBIT "A 42" TO MASTER'S REPORT.

Showing amount of Treasurer's certificates redeemed with currency and not accounted for during first term by T. J. Churchill, late treasurer.

DATE.	ITEMS.	AMOUNT.
1875 March 31...	For amount of Treasurer's certificates redeemed with currency during First Qr., 1875, under act of February 22, 1875, and held as vouchers for the currency so paid, proper credit being taken therefor on General Revenue account on page 17 of General Account Book, also on page 3 of Fund Ledger, General Revenue account; being embraced in credit taken for Auditor's warrants redeemed first Qr., 1875, of $39,276.83, the sum.	$ 20,744 00
	CONTRA.	
	By amount of Treasurer's certificates, so redeemed with currency, turned over to himself as his own successor, in his second term, and burned December 31, 1877, as shown by testimony of John C. Peay, the sum of..	$ 20,726 69
	Leaving balance of said certificates not found or accounted for in first term, in State scrip $17 31	$ 17 31

SECOND TERM—EXHIBIT "A 43" TO MASTER'S REPORT.

Showing excess credit taken by T. J. Churchill, late State Treasurer, for Treasurer's certificates redeemed with currency during his first term and burned during his second term.

DATE	ITEMS.	AMOUNT.
1877 Dec . 31	For amount of Treasurer's certificates redeemed in currency during his first term, under act February 22, 1875, and turned over to himself as his own successor, in his second term as vouchers for the currency so paid out, for which payment proper credits had been taken in his first term, but which Treasurer's certificates were burned with other scrip on December 31, 1877, amounting to $1,065,442.00, and were included in the credits taken for said burned scrip, thereby taking a second credit therefor (see testimony of John C. Peay) the sum of	$ 20,726 69
	Which excess is chargeable in State scrip.	

EXHIBIT "A 44" TO MASTER'S REPORT.

Showing 8 per cent. State scrip received by T. J. Churchill, late State Treasurer, during his three terms.

WHEN RECEIV'D	UPON WHAT ACCOUNT.	No. of page of Gen'l Acc't book.	AMOUNT.
1st Quarter, 1875..	Sinking Fund from non-resident tax	36	$ 88 56
2nd Quarter, 1875..	General Revenue from officials fees (being part of receipt of J. N. Smithee $35.50)	80	6 50
2nd Quarter, 1875	Sinking Fund from Collectors	100	2,726 10
2nd Quarter, 1875..	Sinking Fund from Commissioners' sales	116	1 52
3rd Quarter, 1875..	Sinking Fund from Commissioners' sales	166	34 05
2nd Quarter, 1876	Sinking Fund from Collectors	358	708 17
3rd Quarter, 1876 .	Sinking Fund from Collectors	390	18 75
	Total first term		$ 3,583 65
2nd Quarter, 1877	Sinking Fund from Collectors	558	1,049 71
3rd Quarter, 1877.	Sinking Fund from Collectors	584	175 18
4th Quarter, 1877	Sinking Fund from Collectors	604	19 45
2nd Quarter, 1878 .	Sinking Fund from Collectors	48	69 04
3rd Quarter, 1878	Sinking Fund from Collectors	74	376 72
	Total second term		$ 1,690 10
1st Quarter, 1879	Sinking Fund from Collectors	150	90 04
2nd Quarter, 1879	Sinking Fund from Collectors	202	61 93
3rd Quarter, 1879 .	Sinking Fund from Collectors	236	3 66
2nd Quarter, 1880 .	General Revenue from Collectors	340	9 57
3rd Quarter, 1880	Sinking Fund from Collectors	422	13 30
	Total third term		$ 178 50
	Aggregate amount received		$ 5,452 25
June 26, 1879—By amount burned this day			$ 5,403 77
Balance not burned			$ 48 48

NOTE —See testimony of A. Belding, marked "M."

FIRST TERM—EXHIBIT "A 45" TO MASTER'S REPORT,

Showing errors occurring in County Interest Fund by T. J. Churchill, late State Treasurer, during his first term.

	DEBIT.			DEBIT.		DEBIT.	
				State Scrip.	Currency.	State Scrip.	Currency.
	CONWAY COUNTY.						
Sept. 30, 1876 ..	To over-charge in redemption of County coupons, charged as "amount paid on bonds," (See Record of Tax Due Counties, page 406,) which debit consists of coupons $1860.00, judgment $272.67; see page 375 General Account Book and "Voucher O," herewith.....		$ 2,132 67				
Sept. 30, 1876...	To debit for bonds returned to Clerk and coupons filed with Auditor, page 406 "Record Tax Due Counties".....		728 00				
	Total Debit		$ 2,860 67				
	For which there are Auditor's receipts and coupons found. (See Voucher No. 1, herewith.)	$ 2,568 00					
	For which there are E. W. Kimball's atty's' receipts for judgments. (See Vouchers No. 2 and No. 3, herewith.).....	$ 272 67	$ 2,840 67		$ 20 00		
Dec. 31, 1876. .	To duplicate charge in fourth quarter 1876 for the above judgments, see page 405 General Account Book and Voucher No. 4 herewith the sum of..		271 67		271 67		
	The difference of $1.00 in the two amounts being explained in Voucher No. 2						
	Total over-charge to this County in currency being				$ 291 67		$ 291 67
	FRANKLIN COUNTY.						
June 30, 1875.	To over-charge for amount paid on County bonds (see page 418 Record of Tax Due Counties,) charged being		$ 176 00				
	Auditor's receipt therefor, herewith, Voucher No. 5 being for		172 00				
	Over-charge in currency being.				$ 4 00		
Sept. 30, 1876	To coupons charged as paid, but not found, neither is there found any schedule or Auditor's receipts therefor, see page 418 Record of Tax Due Counties, the sum of			$ 124 00			
	Total over-charge to this County being			$ 124 00	$ 4 00	$ 124 00	$ 4 00
	(See remarks of Master on this in his report)						
	Carried forward..					$ 124 00	$ 295 67

FIRST TERM—EXHIBIT "A 45" TO MASTER'S REPORT—CONTINUED,

Showing errors occurring in County Interest Fund by T. J. Churchill, late State Treasurer, during his first term.

	DEBIT.			DEBIT. State Scrip.	DEBIT. Currency.	DEBIT. State Scrip.	DEBIT. Currency.
	Brought forward					$ 124 00	$ 295 67
	VAN BUREN COUNTY.	S. S.	C'Y				
Dec. 31, 1875...	To charge for bonds, coupons and interest redeemed. (See page 484 Record of Tax Due Counties.)	$ 1,331 78	$278 40				
	Which is composed of an entry of State scrip $831.78 and currency $199.40 on page 189 General Account Book, and State scrip $500 00 and currency $79.00 on page 191 General Account Book, for which there is schedule of coupons redeemed Voucher No. 6, herewith	S. S. $ 452 78	C'Y.				
	And schedule of bonds and coupons redeemed Voucher No. 7, herewith	$ 500 00	$79 00	$ 952 78	$ 79 00	$ 379 00	$ 199 40
	Total over-charge to this County (See remarks of Master on this in his report.)					$ 379 00	$ 199 40
	JOHNSON COUNTY.					$ 379 00	$ 199 40
March 31, 1876..	To amount improperly charged to this County as "Error of Treasurer's Report of Payment of Bonds in Third Quarter 1875," see page 430 of Record Tax Due Counties. The schedule of coupons redeemed in third quarter 1875, adding $2,340.00; but coupon No. 1, bond 150 for $10.00 charged thereon, was improperly charged, as it is found among coupons redeemed by Treasurer Newton and properly scheduled and credited to him and charged to this County				$ 10 00		$ 10 00
	CRAWFORD COUNTY.		B'DS and C'PS				
Sept. 30, 1876...	For County bond coupons charged as redeemed and turned over to Auditor, (see page 397 General Account Book and page 412 Record of Tax Due Counties)	$ 502 00 589 86	$ 1,091 86				
	For which coupons are found. (See Voucher No. 8, herewith.)		502 00				
	Excesive charge of		$ 589 86	$ 589 86		$ 589 86	
	Carried forward					$ 1,092 86	$ 505 07

FIRST TERM—EXHIBIT "A 45" TO MASTER'S REPORT—CONTINUED,

Showing errors occurring in County Interest Fund by T. J. Churchill, late State Treasurer, during his first term.

	DEBIT.			DEBIT.		DEBIT.	
				State Scrip.	Currency.	State Scrip.	Currency.
	Brought forward.					$ 1,092 86	$ 505 07
	LITTLE RIVER COUNTY						
Sept. 30, 1875.	To error in charge of coupons redeemed, (see page 448 Record of Tax Due Counties) charged as	$28 00	Excess.				
	Coupons found, for $24 00 and schedule calls for $24.00, (see Voucher No. 9) . .	24 00	$4 00				
Sept. 30, 1876 .	To error in charge of coupons redeemed (see page as above)	$24 00					
	Coupons found for $20 00 and Auditor's receipt for $20.00, (see Voucher No. 10) . . .	20 00	$4 00				
	Making an excessive charge in State scrip of		$8 00	$ 8 00		8 00	
	PULASKI COUNTY.						
March 31, 1876	To coupons charged, but not found		$ 2 59				
June 30, 1876	To duplicate and triplicate coupons, No 1 on bond 184 for $500.00 at $22.78 each, not found.		45 56				
June 30, 1876	To duplicate and triplicate coupons, Nos 2, 3 and 4 on bond 184 for $20 00 each, not found.		120 00				
	To coupons charged as redeemed in this quarter, which were redeemed first quarter 1876		2,390 80				
Sept. 30, 1876 .	To duplicate and triplicate coupons, No. 5 on bond 184 found, but erroneously paid, at $20.00 each		40 00				
	To duplicate coupons No. 1 for $14 67 and Nos 2, 3, 4 and 5 for $20 00 each on bond No. 565, found but erroneously paid		94 67				
	To one Pulaski County bond, charged but no voucher found for its delivery to Auditor or County Clerk		1,000 00				
			$3,693 62		$ 3,693 62		3,693 62
	Total Debits					$ 1,100 86	$ 4,198 69

FIRST TERM—EXHIBIT "A 45" TO MASTER'S REPORT—CONTINUED,

Showing errors occurring in County Interest Fund by T. J. Churchill, late State Treasurer, during his first term

		DEBIT.		DEBIT.	
		State Scrip.	Currency.	State Scrip.	Currency.
	Brought forward			$ 1,100 86	$ 4,198 69
	CREDITS.				
Sept. 30, 1876	By error in credit of Johnson County coupons redeemed and found		$ 50 00		
June 30, 1876	By Little River County coupons redeemed and found, but not charged	$ 840 00			
Sept. 30, 1875	By error in credit of coupons in Pulaski County		04		
Sept 30, 1876	By error in credit of coupons in Pulaski County		03		
March 31, 1876	By Pulaski County Clerks' certificates for interest on over-due bond paid and not charged		2,240 00		
June 30, 1876	By error in credit of coupons Crawford County		88		
Dec. 31, 1875	By error in copying coupons of Van Buren County on Voucher No. 6		9 25		
June 1, 1876	By Yell County bonds and coupons paid (judgment U. S. Court.)	$ 948 31			
	Amount charged	840 00			
	Short charge on this	$ 108 31	$ 108 31		
		$ 840 00	$ 2,408 51	$ 840 00	$ 2,408 51
	Excessive credits taken by the Treasurer on this account during his first term			$ 260 86	$ 1,790 18

VOUCHERS TO EXHIBIT "A 45" TO MASTER'S REPORT.

"VOUCHER O."

LITTLE ROCK, ARK.,
October 1, 1876.

To Hon. Wm. R. Miller, Auditor of State:

SIR: I have the honor to submit the following report of County Bonds and County Bond Coupons redeemed at the State Treasury on account of County Interest Fund in the third quarter of 1876; also report of Memphis & Little Rock Railroad bond and interest thereon redeemed in same quarter on account of City Interest Fund:

Pulaski county bond coupons redeemed in United States currency...		$ 6,268 40
Crawford county bond coupons redeemed in United States currency...		540 00
Conway county bond coupons redeemed in United States currency. .	$ 1,860 00	
Conway County judgment in United States Court in United States currency	272 67	2,132 67
Johnson county bonds redeemed in United States currency.	$ 1,400 00	
Johnson county bond coupons redeemed in United States currency....	2,321 62	3,721 62
Little River county bond coupons redeemed in county scrip	12 00	
Little River county bond coupons redeemed in state scrip	12 00	24 00
Franklin county bond coupons redeemed in United States currency...		76 00
Clark county bond coupons redeemed in United States currency.....		100 00
		$ 12,862 69
Memphis & Little Rock Railroad bond No. 28, redeemed on account of City Interest Fund	$ 1,000 00	
Interest on same to date.....	408 46	
		1,408 46
Endorsed—Expenditures 3d Quarter 1876.		$ 14,271 15

Very Respectfully,

T. J. CHURCHILL, State Treasurer.

By JOHN C. PEAY, D. T.

"VOUCHER NO. 1."

OFFICE AUDITOR OF STATE,
LITTLE ROCK, ARK.,
October 19, 1876.

Received from T. J. Churchill, Treasurer of Arkansas, the following described coupons, detached from Conway county bond, which coupons have been redeemed at the State Treasury and cancelled as required by law:

No. of Coupons.	No. of Bond.	Amount of Bond.	Amount of Coupons.	When Coupons become due.
Total			$ 2,568 00	

[SEAL.] W. R. MILLER, Auditor.

By ARLOW FARMIN, D. A

I, A. W. Files, Auditor of State of Arkansas, do hereby certify that the foregoing "Voucher O," and the caption, heading, footing and signatures of "Voucher No. 1," on the foregoing page, are truly and correctly copied from the originals now on file in my office June 17, 1884.

SEAL

A. W. FILES, Auditor.

"VOUCHER NO. 2."

United States of America,

Eastern District of Arkansas: I, Ralph L. Goodrich, Clerk of the Circuit Court of the United States for the Eastern District of Arkansas, hereby certify that the judgment rendered in said Court in favor of Albert W. Knowles against Conway County amounts to $1021.38, of which $920.00 are for face of coupons and $101.38 are for interest and costs to July 15, 1876.

SEAL

RALPH L. GOODRICH, Clerk.

July 14, 1876.

$102.38.

Received from T. J. Churchill, Treasurer of State of Arkansas Thirty-one 32-100 Dollars costs and Seventy 56-100 Dollars interest on above judgment of Knowles vs. Conway County and in full of all costs and interest thereon.

Cost.....$	31 82
Interest...	70 56
	$102 38

EBEN W. KIMBALL,

Attorney for A. W. Knowles.

"VOUCHER NO. 3."

United States of America,
Eastern District of Arkansas.

I, Ralph L. Goodrich, Clerk of the Circuit Court of the United States for the Eastern District of Arkansas, hereby certify that the judgment rendered in said Court in favor of George Merrill against Conway County amounts to $970.29, of which $800.00 are for face of coupons and $170.29 are for interest and costs to July 15, 1876.

SEAL

RALPH L. GOODRICH, Clerk.

July 14, 1876.

LITTLE ROCK, July 20, 1876.

Received of Gen. T. J. Churchill, Treasurer of State of Arkansas, Sixty-Seven 29-100 Dollars costs and One Hundred and Three Dollars interest on the above judgment of Merrill vs. Conway County and in full of all costs and interest thereon.

$ 67 29	EBEN W. KIMBALL,
103 00	
$170 29	Attorney for Geo. Merrill.

I, Wm. E. Woodruff, Jr., Treasurer of State of Arkansas, do hereby certify that the foregoing "Vouchers Nos. 2 and 3," are correct copies of the originals now on file in my office.

SEAL

W. E. WOODRUFF, JR., Treasurer.

June 17, 1884.

"VOUCHER NO. 4."

TREASURER'S OFFICE,
LITTLE ROCK, ARK.,
January 1, 1877.

Hon. Wm. R. Miller, Auditor:

SIR: I have the honor to report that during the fourth quarter of 1876, I paid interest and costs in judgment in the United States Court in favor of George Merrill against Conway County in United States currency $170.29, and also paid interest and costs in judgment in same court in favor of Albert W. Knowles against same county, in United States currency $101.38,

amounting together to Two Hundred and Seventy-One and 67-100 Dollars ($271.67), and charged the same against the County Interest Fund of said county.

Respectfully,

SEAL. T. J. CHURCHILL, State Treasurer.

By JOHN C. PEAY, D. T.

Endorsed expenditures, fourth quarter, 1876.

I, A. W. Files, Auditor of State of Arkansas, do hereby certify that the foregoing "Voucher No. 4" is a correct copy of the original now on file in my office, June 17, 1884.

SEAL. A. W. FILES, Auditor.

"VOUCHER NO. 5."

Received from T. J. Churchill, Treasurer of the State of Arkansas, the following described coupons from Franklin county bonds, which have been redeemed at the State Treasury during the second quarter 1875 :

	No of Coupons.	No. of Bond.	Amount Coupon.	Amount Bond.
	.....	.....	.....	
	.....	.....	.....	
	.....	.....	$ 172 00	

AUDITOR'S OFFICE, July 14, 1875.
In duplicate.
W. R. MILLER, Auditor.
By ARLOW FARMIN, D A.

I, Wm. E. Woodruff, Jr., Treasurer of State of Arkansas, do hereby certify that the caption, heading, footing and signatures of the foregoing "voucher No. 5," are truly and correctly copied from the original now on file in my office, June 17, 1884.

SEAL W. E. WOODRUFF, JR., Treasurer.

"VOUCHER NO. 6."

The following coupons have been redeemed at the State treasury during the 4th quarter 1875, on account of Van Buren Co. bonds.

WHEN DUE.	No. ot the Coupon.	No of Bond.	No. of Coupon.	Amount of Bond.	Amount of Coupon.
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	$ 452 78

"VOUCHER NO. 7."

Statement of Van Buren County bonds, redeemed at the State treasury during the 4th quarter 1875.

DATE OF BOND.	Amount Bond.	No. of Bond.	Payable in.	Interest due on Bond.	Total am't Paid.
. . . . .	.	. . . .	. . . . .	.	. . . .
. . . . .	. .	. .	. . . . .	. . .	. . . . .
Total am't int. and prin. red'm'd	$ 500 00	. . . .	. . . . .	$ 79 00	$ 579 00

I, A. W. Files, Auditor of State of Arkansas, do hereby certify that the captions, headings, footings and signatures of the foregoing Vouchers No. 6 and No. 7, are truly and correctly copied from the originals now on file in my office, June 17, 1884.

SEAL.

A. W. FILES, Auditor.

"VOUCHER NO. 8."

Received of T. J. Churchill, Treasurer of the State of Arkansas, the following described coupons from bonds of Crawford county which have been redeemed at the treasury during the second quarter of 1875.

	No. of Coupons.	No. of Bonds.	Amount.
. . . .	.	.	. . .
. . . .	.	. .	. . .
Total	. .		$ 502 00

AUDITOR'S OFFICE, July 14, 1875.

In duplicate.

W. R. MILLER.

BY ARLOW FARMIN, D. A.

I, Wm. E. Woodruff, Jr., Treasurer of State of Arkansas, do certify that the caption, heading, footing and signatures of the foregoing "Voucher No. 8" are truly and correctly copied from the original now on file in my office. June 17, 1884.

SEAL

W. E. WOODRUFF, JR., Treasurer.

"VOUCHER NO. 9."

Statement of coupons redeemed by the State Treasurer during the Third Quarter, 1875, on account of Little River County bonds.

	No. of Bond.	No of Coupon	AMOUNT OF BOND.		
Due July 1, 1875	1	(1) 3	Six Months Interest	4 00	
1, 1875	2	1	Six Months Interest	4 00	
1, 1875	4	1	Six Months Interest	4 00	
1, 1875	64	1	Six Months Interest.	4 00	
January 1, 1875	64	1	Six Months Interest	4 00	
				2 00	
July 1, 1875	65	1	Six Months Interest	4 00	See Note.
				2 00	
January 1, 1875	65	1	Six Months Interest	4 00	See Note.
Total				28 00	
			Off Error.	4 00	
			Net Credit	24 00	

NOTE —There is error in the above charge of $4.00 on bond No 65. The coupons are for $2 00 instead of $4.00. The balance correct. WEST.

I, A. W. Files, Auditor of the State of Arkansas, do hereby certify that the foregoing "Voucher No. 9" is a correct copy of the original now on file in my office. June 17, 1884.

SEAL

A. W. FILES, Auditor.

"VOUCHER NO. 10."

OFFICE OF AUDITOR OF STATE,
Little Rock, Ark., October 19, 1876.

Received from T. J. Churchill, Treasurer of Arkansas, the following described coupons, detached from Little River county bonds, which coupons have been redeemed at the State treasury and cancelled as required by law.

No. of Coupons.	No. of Bonds.	Amount of Bonds.	Amount of Coupons.	When Due.	
4	4	100 00	4 00	January 1, 1876	
5	4	100 00	4 00	July 1, 1876	
4	64	100 00	4 00	January 1, 1876	
5	64	100 00	4 00	July 1, 1876	SEAL W. R. MILLER, Auditor.
4	65	50 00	2 00	January 1, 1876.	
5	65	50 00	2 00	July 1, 1876	BY ARLOW FARMIN, D. A.
Total Coupons			20 00		

I, Wm. E. Woodruff, Jr., Treasurer of State of Arkansas, do hereby certify that the foregoing "Voucher No. 10" is a correct copy from the original now on file in my office, June 17, 1884.

SEAL.

W. E. WOODRUFF, JR., Treasurer.

SECOND TERM—EXHIBIT "A 46" TO MASTER'S REPORT,

Showing errors occurring in County Interest Fund by T. J. Churchill, late Treasurer, during his second term.

	DEBIT		State Scrip	Currency	State Scrip.	Currency.
	PULASKI COUNTY.					
June 30, 1877..	To duplicate and triplicate coupons No. 6 from bond No. 184 for $500 00 scheduled, charged and found, but erroneously paid, being in triplicate at $20 00 each			$ 40 00		$ 40 00
	CRAWFORD COUNTY.					
June 30, 1877 .	To coupons charged twice as redeemed, once in currency and once under head of "Bonds and Coupons" redeemed, which are only scheduled once and found once. (See page 412 Record Tax Due Counties and page 531 General Account Book)			200 00		200 00
	CITY OF LITTLE ROCK.					
March 31, 1877	To Clerk's certificates charged as paid in currency, but neither certificates, schedule nor receipt found therefor, and is charged again and receipted for in 1879 (See page 608 Tax Due Counties)			$ 1 53		
Dec. 31, 1877.	To City coupons charged as redeemed, but neither schedule, receipt nor coupons found. (See page 608 Tax Due Counties)	$66 00 11 00		77 00		
June 30, 1878 .	To City Clerk's certificates charged as redeemed, but neither receipt nor certificates found therefor (See Exhibit "A 47 1-2 ")			2,163 62		
				$2,242 15		2,242 15
	CREDITS.					$2,482 15
Dec. 31, 1877	By amount paid Paul Bagley on order of Pulaski County Court for refund of County Interest Taxes erroneously paid and vouchers found, but not charged	$ 3 30 66 1 13		$ 5 09		
	By Pulaski County Clerk's interest certificates redeemed in this quarter and found, but not charged			119 04		
June 30, 1877.	By short charge in coupons redeemed, charged $5,666 00, Auditor's receipt for $5,667 00			1 00		
June 30, 1878...	By short charge in "Am't paid C E. Kidder," City Clerk, in city and railroad certificates, (see page 608 Tax Due Counties), charged as $3,991 82 / 6,616 77—$10,608 59 Receipt dated April 26, 1878, calling for $10,454 94 / 1,033 10—$11,488 04, difference being (See Exhibit "A 60)			879 45		
	By short credit in same receipt for State scrip paid City Clerk, charged as $4 12, receipt calls for $5.00		88			
	By City coupons receipted for by C E. Kidder in same receipt, but not charged to city			11 00		
			$ 88	$1,015 58	$ 88	1,015 58
	Excess credit taken by Treasurer on this account during second term					$ 1,466 57
	Short credit taken by Treasurer in State scrip, and due him on this account in second term				$ 88	

THIRD TERM—EXHIBIT "A 47" TO MASTER'S REPORT,

Showing errors occurring in County Interest Fund by T. J. Churchill, late State Treasurer, during his third term.

	DEBIT.		Currency		Currency.
	PULASKI COUNTY				
March 31, 1879.	To Clerk's interest certificates charged as redeemed in currency (see page 115, General Account Book), which are not found, nor can a receipt or schedule therefor be found, the sum of		$ 569 67		
Dec. 31, 1879 ..	To Clerk's interest certificates charged as redeemed in currency (see page 251, General Account Book), which are not found, nor can a receipt or schedule therefor be found, the sum of		569 28		
			$ 1,138 95	. ..	$ 1,138 95
	CREDITS.				
Jan. 13, 1881.	By Pulaski County Clerk's interest certificates turned over to Wm. E Woodruff, Jr , Treasurer, in excess of balance due on County Interest Fund, for which no receipt was executed, the sum of. . . . . (See Exhibit "A 57")		383 48	. . .	
Aug. 8, 1879..	By city interest paid John G. Fletcher, Mayor of Little Rock, per receipt found, but not charged (See Exhibit "A 59.")		227 61	. . . .	
			$ 611 09	..	611 09
	Balance due by late Treasurer for excess charges in third term				$ 527 86

EXHIBIT "A 47 1-2" TO MASTER'S REPORT,

Showing Little Rock City Clerk's certificates charged by T. J. Churchill, late Treasurer, as redeemed, but which are unac counted for.

Little Rock City Clerk's certificates paid into State Treasury second quarter, 1878, on account of City Interest Fund revenue, 1877, by H. H. Rottaken, Collector Pulaski County.

DATE.	TO WHOM PAYABLE	No of Certificate.	Principal.	Interest.	TOTAL AMOUNT.
Dec. 1, 1870	W. H. Gaines	4	$ 106 41	$ 62 19	$ 168 60
Dec. 1, 1870	Geo. C. Watkins	4	106 41	62 19	168 60
Dec 1, 1870	B. C. Trapnall	6	109 91	65 80	175 71
Dec. 1, 1870	B. C. Trapnall	6	109 91	65 80	175 71
Dec. 1, 1870	John W Rison	8	106 41	62 94	169 35
Jan. 1, 1871	Daniel Ringo	4	107 00	62 50	169 50
Jan. 1, 1871	Merchants' National Bank	4	107 00	62 53	169 53
Jan. 1, 1871	Peter Hanger	5	128 00	74 55	202 55
Jan 1, 1871	Peter Hanger	6	128 00	72 36	200 36
Dec. 1, 1871	William B. Wait	7	107 00	62 50	169 50
Dec. 1, 1871	David F. Shall	7	124 50	72 73	197 23
Dec. 1, 1871	David F. Shall	8	124 50	72 48	196 98
	Total		$ 1,365 05	$ 798 57	$ 2,163 62

T. J. CHURCHILL, Treasurer.

By JOHN C. PEAY, D. T.

I, A. W. Files, Auditor of State of Arkansas, do hereby certify that the foregoing statement from the word, "unaccounted for to John C. Peay, D. T.," is a true copy of the original now on file in my office.

Witness my hand and seal of office on this 16th June, 1884.

SEAL.

A. W. FILES. Auditor.

EXHIBIT "A 48" TO MASTER'S REPORT,

Showing Jefferson Co. bonds redeemed at the State Treasury in second quarter, 1878, by T. J. Churchill, late State Treasurer.

"County Interest Fund Jefferson County bonds redeemed in second quarter, 1878.

Date of Redemption.	Date of Bond.	Date of Bond When Due.	No. of Bond.	Principal.	Interest.	Total Amount.
April 29, 1878	August 1, 1873	August 1, 1876	239	$ 50 00	$ 7 00	$ 57 00
April 29, 1878	August 1, 1873	August 1, 1876	242	50 00	7 00	57 00
April 29, 1878	August 1, 1873	August 1, 1876	244	50 00	7 00	57 00
April 29, 1878	August 1, 1873	August 1, 1876	245	50 00	7 00	57 00
April 29, 1878	August 1, 1873	August 1, 1876	246	50 00	7 00	57 00
April 29, 1878	August 1, 1873	August 1, 1876	252	50 00	7 00	57 00
April 29, 1878	August 1, 1873	August 1, 1876	257	50 00	7 00	57 00
April 29, 1878	August 1, 1873	August 1, 1876	287	25 00	3 50	28 50
April 29, 1878	August 1, 1873	August 1, 1876	288	25 00	3 50	28 50
April 29, 1878	August 1, 1873	August 1, 1876	290	25 00	3 50	28 50
April 29, 1878	August 1, 1873	August 1, 1876	324	25 00	3 50	28 50
April 29, 1878	August 1, 1873	August 1, 1876	325	34 16	4 76	38 92
April 29, 1878	August 1, 1873	August 1, 1876	336	48 00	6 36	54 36
April 29, 1878	August 1, 1873	August 1, 1876	346	50 00	7 00	57 00
				$ 582 16	$ 81 12	$ 663 28

T. J. CHURCHILL, Treasurer.

By John C. Peay, D. T."

I, A. W. Files, Auditor of State of Arkansas, do hereby certify that the foregoing statement from the words "County Interest Fund to D. T." inclusive, is a correct copy of the original now on file in my office. Witness my hand and official seal on this 16th June, 1884.

SEAL

A. W. FILES, Auditor.

EXHIBIT "A 49" TO MASTER'S REPORT,

Being copy of letter from John Crawford, Auditor, to Paul Jacko, Clerk of Jefferson County—transmitting certain Jefferson County bonds, redeemed.

JULY 29, 8.

Paul Jacko, Clerk Jefferson County:

SIR—I enclose herewith the following described bonds of Jefferson County, which have been redeemed at the State Treasury and cancelled as the law directs, to-wit:

Bond No. 325,	$ 34 16	Bond No. 253,	$ 50 00
336,	48 00	257,	50 00
239,	50 00	346,	50 00
242,	50 00	287,	25 00
244,	50 00	288,	25 00
245,	50 00	290,	25 00
246,	50 00	324,	25 00

Very respectfully,

JOHN CRAWFORD, Auditor.

By ARLOW FARMIN, D. A.

I certify that the above is a true copy from the official letter-book of the Auditor's office, for the year 1878.

In testimony whereof I hereunto set my name and affix the seal of this office this 6th June, 1884.

SEAL

A. W. FILES, Auditor.

BY ARLOW FARMIN, D. A.

FIRST TERM.—EXHIBIT "A 50" TO MASTER'S REPORT.

Showing credits taken by Treasurer Churchill during his first term for amounts previously paid by Henry Page, Treasurer.

SPECIAL REPORT.

I, T J Churchill, Treasurer of the State of Arkansas, do hereby certify that there has been paid upon the certificates of the Auditor on account of "Taxes due Counties," to the several counties as named below, the sums respectively placed opposite, in the kind of funds and at the several times mentioned; and that the said several payments, so made by the State Treasurer, have never been credited to the account of the said Treasurer, as appears from receipts on file in my office

DATE	COUNTY.	TO WHOM PAID.	U. S. CURRENCY.	COUNTY. SCRIP.	STATE SCRIP.
1871, April, 18	Arkansas	P. L Anthony	$	$	$ 19 00
1871, Sept 18	Benton	J J Son			4 95
1871, Sept 18	Benton.	D D. Aaron			4 95
1873, Jan 6	Benton	John F Owens.			4 33
1870, May 27	Boone	H W. Fick			19 50
1870, Aug 22	Conway	D. P. Brown			12 04
1869, Nov 8	Crawford	F. W. Schuarte			3 20
Nov. 15	Crawford	D. Dickson			6 00
1871, Jan 9	Craighead	W. W. Nesbit	6 44		
1871, Oct 7	Columbia .	G W Pratt			12 90
1872, March 23	Hot Spring	A. Sprague's heirs		1 25	
1869, Oct. 14	Hot Spring	E. A. Nickles	12 69		119 74
1869, April 14	Independence..	John J Palmer.	112 29	14 67	81 64
1871, Sept 18	Jackson	James Coates			55 88
1871, Aug 17	Johnson	R S. Crampton	37 41	51 29	1,084 49
1871, June 1	Little River	R H. Standall	176 65		
1870, Dec 9	Mississippi	J. A. Dibrell, Jr	191 37		175 36
1872, May 21	Marion	F. M Chrisman			14 00
1870, May 23	Madison	Isaac Murphy		4 43	13 10
1870, Feb 7	Prairie	J M. Russell			11 00
1872, May 6	Prairie	P. K Roots		5 00	
1872, July 10	Saline	L G. Williams			12 00
1872, April 9	Woodruff.	E. G Thompson		116 40	
1872, March 22	White	W E. Woodruff, Jr			37 00
1871, May 11	White	John R. Smith.			13 40
1872, March 25	White	Green & Welch			17 00
Nov 19	White	D B. Jernigan			21 00
Nov 2	White	J. B Deener			42 00
			$ 536 85	$ 193 04	$ 1,784 48

In testimony whereof, I have hereto set my hand and affixed the seal of my office this 21st day of September, 1875.

T. J. CHURCHILL, Treasurer.

SEAL

By JOHN C. PEAY, D. T.

NOTE BY THE MASTER.

TO WHICH SHOULD HAVE BEEN ADDED THE FOLLOWING, WHICH ARE ENTERED AND CREDITED BY TREASURER CHURCHILL WITH THE ABOVE LIST. SEE PAGE 123 "GENERAL ACCOUNT BOOK."

1870, April 23	Grant	Thos. W. Quinn	$	$	$ 129 77
1870, July 7	Grant	E. H Vance	12 69		
1869, Aug 18	Greene	F. S White	7 76	20 77	68 77
1869, Dec. 29	Greene	M M Wright			34 29
			$ 557 30	$ 213 81	$ 2,017 31
		CREDITS.			
Nov 15, 1875		By amount paid Arlow Farmin for Henry Page (see depositions of John C Peay and Arlow Farmin)		213 81	2,017 31
			$ 557 30		

FIRST TERM—EXHIBIT "A 51" TO MASTER'S REPORT,

Statement of errors found in accounts of Thos. J. Churchill, late State Treasurer, not hereinbefore reported, during his first term.

QUARTER AND YEAR	DEBITS	GEN. REVENUE. State Scrip.	GEN. REVENUE. Currency.	SINKING FUND. State Scrip	SINKING FUND. Currency.	GEN. REVENUE. State Scrip.	GEN. REVENUE. Currency.	SINKING FUND. State Scrip.	SINKING FUND. Currency.
May 20, 1875	To error in entering receipt to R. E Cole, Collector Yell County, entered $2,088 03, receipt calls for $2,089 03				$ 1 00				
Dec. 31, 1875	To erroneous credit taken for "paid exchange on N. Y." (See page 5, Fund Ledger) as this amount is embraced and paid in warrant No. 1076, paid Aug 9, 1876		$ 183 94						
Sept. 30, 1876	To erroneous credit taken for "paid German Savings Bank" exchange on N Y. (See page 153, Fund Ledger) which is paid in warrant No. 1076, paid Aug. 9, 1876				324 86				
	To Balance	$ 12 64	484 53						
	CREDITS.								
Sept 4, 1875	By Auditor's warrant No. 1932 favor T. J Churchill paid in currency but not credited						$ 57 09		
Dec. 23, 1875	By Auditor's warrant No. 2760 favor Rufus H. Black paid in currency but not credited						100 00		
Dec. 4, 1875	By short credit on warrant No. 2445 favor J. M Smith, $138.60, entered $138 00						60		
June 30, 1876	By error in addition of schedule of warrants paid in Second Qr. 1876						1 07		
June 30, 1876	By Treasurer's ctfcts. redeemed in currency Fourth Qr. 1875 and Second Qr. 1876, $615 80, only $486 00 charged, balance not charged of						129 80		
June 30, 1876	By Auditor's warrants 2735, 2736, 284, for $3 60, $1.92, $30 75 paid in currency, but not charged								36 27
June 21, 1876	By Auditor's warrant No 28, dated March 26, 1872, favor J. M. Moore on "Tax Due County Acct," redeemed June 21, 1876, but not charged to Conway Co State Scrip					$ 12 64			
June 14, 1875	By error in charge of receipt No 112 to H. H. Rottaken, entered as $5.95, but calls for $5 49								46
June 30, 1875	By error in transfer of amt from Collectors from page 100 Genl. Acct. Book to page 151 Fund Ledger								54
Jan. 15, 1876	By interest paid Latham, Alexander & Co. on $20,000.00 loan but not charged or covered in a warrant						295 55		
June 5, 1876	By interest paid Latham, Alexander & Co. on account, but not charged or covered in a warrant						84 36		
	By Balance								288 59
		$ 12 64	$ 668 47		$ 325 86	$ 12 64	$ 668 47		$ 325 86
	DEBIT BALANCE.								
	To Balance, being net debit on Sinking Fund acct. in currency				$ 288 59				
	CREDIT BALANCE.								
	By Balance, being net credits on General Revenue acct					$ 12 64	$ 484 53		

SECOND TERM—EXHIBIT "A 52" TO MASTER'S REPORT.

Statement of Errors found in accounts of Thos. J. Churchill, late State Treasurer, not hereinbefore reported, during his Second Term.

QUARTER AND YEAR.	DEBITS.		GEN. REVENUE. State Scrip.	GEN. REVENUE. Currency	SINKING FUND. State Scrip.	SINKING FUND. Currency.	GEN. REVENUE. State Scrip.	GEN. REVENUE. Currency.	SINKING FUND. State Scrip.	SINKING FUND. Currency.
Mch. 31, 1877	To error in addition of School Fund on Genl. Acct Book, page 492		60							
Mch. 31, 1878	To amount charged Pulaski County for clothing furnished Blind and Deaf Mute pupils *by the State*, but not credited Genl. Revenue Fund		232 38							
	To Balance					$20,000 00				
	CREDITS.									
May 10, 1877	By warrant No. 1401 favor Latham, Alexander & Co. on borrowed money, not charged	$ 50,000 00								
Dec 28, 1877	By warrant No 2422 favor T. J Churchill on borrowed money, not charged	172,000 00								
		$ 222,000 00								
	Against which is charged as paid on this loan	$ 190,000 00								
	Against which is charged as paid on this loan	12,000 00	$ 202,000 00							
	Leaving net credit of		$ 20,000 00							$20,000 00
	By Balance						$ 232 98			
			$ 232 98			$20,000 00	$ 232 98			$20,000 00
	DEBIT BALANCE.									
	To Balance, being net Debit on General Revenue Acct		$ 232 98							
	CREDIT BALANCE									
	By Balance, being net Credit on Sinking Fund Acct									$20,000 00

FIRST TERM—EXHIBIT "A 53" TO MASTER'S REPORT,

Showing Auditor's warrants upon which State scrip has been short issued by T. J. Churchill, late Treasurer, during his First Term, for which he should have credit.

QUARTER.	DATE OF WARRANT.	No of Warrant	Amount of Warrant.	Amount Payable in U. S Currency.	Amount Paid in State Scrip	Amount Short Issue in State Scrip.
First Quarter, 1875	November 10, 1874	2280	$ 291 66		$ 291 00	$ 66
First Quarter, 1875	December 19. 1874	2446	39 16		39 00	16
First Quarter, 1675	January 26, 1875	634	466 00		460 00	6 00
First Quarter, 1875	February 12, 1875	853	470 28		470 00	28
Second Qu'rter, 1875	January 12, 1875	203	584 26		584 20	06
Third Quarter, 1875	June 24, 1875. . .	1723	75 00		70 00	5 00
Third Quarter, 1875	July 20, 1875	1795	12 00		7 00	5 00
Third Quarter, 1875.	August 5, 1875	1831	1,277 36		1,267 36	10 00
Third Quarter, 1875	August 12, 1875 .	1857	1,831 52		1,601 52	230 00
Third Quarter, 1875	August 13, 1875.	1860	15 00			15 00
Third Quarter, 1875	August 24, 1875	1891	1,662 30		1,661 30	1 00
Third Quarter, 1875	June 30, 1875	1738	500 00		496 00	4 00
Third Quarter, 1875	September 10, 1875	1942	3,500 00		3,450 00	50 00
Fourth Qu'rter, 1875	June 30, 1875 .	1740	133 35		133 00	35
Fourth Qu'rter, 1875	July 12, 1875	1781	94 80		94 00	80
Fourth Qu'rter, 1875	December 20, 1875	2758	28 20		28 00	20
First Quarter, 1876	February 12, 1875.	866	126 00		116 00	10 00
First Quarter, 1876	July 2, 1875	1763	172 17		170 00	2 17
Third Quarter, 1876	April 18, 1876 .	519	18 75		13 75	5 00
Net Credit First Term						$ 345 68

SECOND TERM—EXHIBIT "A 54" TO MASTER'S REPORT,

Showing Auditor's warrants upon which State Scrip has been short issued by T. J. Churchill, late Treasurer, during his Second Term, for which he should have credit.

QUARTER.	DATE OF WARRANT.	No. of Warrant.	Amount of Warrant	Amount Payable in U S. Currency	Amount Paid in State Scrip.	Amount Short Issue in State Scrip.
Second Qu'rter, 1877	March 9, 1877 ..	908	$ 12 19	$ 1 05	$ 8 04	$ 3 10
Third Quarter, 1877	September 21, 1877	1927	1,747 68	.	1,747 60	08
Second Qu'rter, 1878	April 11, 1878.	397	373 43	54 65	318 75	03
Third Quarter, 1878	November 13, 1874	2308	349 96		349 46	50
Third Quarter, 1878	April 11, 1878	366	409 67	59 95	304 72	45 00
Fourth Quarter, 1878	November 18, 1878	1299	2,636 18	134 39	2,501 77	02
Fourth Quarter, 1878	November 21, 1878	1315	682 38	34 79	647 54	05
Net Credit Second Term						$ 48 78

THIRD TERM—EXHIBIT "A 55" TO MASTER'S REPORT,

Showing Auditor's warrants upon which State scrip has been short issued by T. J. Churchill, late Treasurer, during his Third Term, for which he should have credit.

QUARTER.	DATE OF WARRANT.	No. of Warrant	Amount of Warrant.	Amount Payable in U. S. Currency.	Amount Paid in State Scrip.	Amount Short Issue in State Scrip.
Third Quarter, 1879	August 2, 1879	2006	$ 14 52	$	$ 14 50	$ 02
Third Quarter, 1879	August 18, 1879	2001	1,344 31	38 62	1,305 64	05
Third Quarter, 1880	August 24, 1880.	763	1,327 80	144 94	1,182 80	06
Net Credit Third Term						$ 13

EXHIBIT "A 56" TO MASTER'S REPORT,

Showing Auditor's warrants upon which no scrip has been issued, though entitled to same, by T. J. Churchill, late Treasurer, during each of his three terms, and for which he should have credit.

QUARTER.	DATE OF WARRANT.	No. of Warrant.	Amount of Warrant.	FIRST TERM		SEC'D TERM.		TH'D TERM.	
				Am't Payable in U. S Currency	Am't Payable in State Scrip.	Am't Payable in U. S. Currency.	Am't Payable in State Scrip.	Am't payable in U. S. Currency.	Am't Payable in State Scrip.
3rd Quarter 1875	April 17, 1874	722	$ 20 00	$	$ 20 00	$	$	$	$
3rd Quarter 1875	Sept 15, 1874	1655	9 00		9 00				
3rd Quarter 1875	Sept. 21, 1874	1901	80 00		80 00				
3rd Quarter 1875	Nov. 7, 1874	2256	64 15		64 15				
3rd Quarter 1875	Aug. 20, 1875	1883	300 00		300 00				
3rd Quarter 1875	Aug. 5, 1873	2440	38 00		38 00				
3rd Quarter 1875	June 12, 1872	846	26 65		26 65				
3rd Quarter 1875	May 3, 1875	1597	50 00		50 00				
3rd Quarter 1875	May 28, 1875	1648	300 00		300 00				
3rd Quarter 1875	June 1, 1875	1654	550 00		550 00				
3rd Quarter 1875	June 30, 1875	1737	150 00		150 00				
4th Quarter 1875	Nov. 6, 1875	2111	72 00		72 00				
4th Quarter 1875	Nov. 27, 1875	2194	17 50		17 50				
4th Quarter 1875	Dec. 2, 1875	2414	155 55		155 55				
4th Quarter 1875	Dec 23, 1875	2777	107 46	61 44	46 02				
4th Quarter 1875	Dec 24, 1875	2783	17 07	2 00	15 07				
1st Quarter 1876	Feb. 18, 1876	242	50 00		50 00				
2nd Quarter 1876	June 6, 1876	752	50 00		50 00				
2nd Quarter 1876	Jan 3, 1872	51	16 70		16 70				
2nd Quarter 1876	April 4, 1874	635	6 13		6 13				
2nd Quarter 1878	April 11, 1878	392	146 29			21 41	124 88		
2nd Quarter 1878	April 11, 1878	350	439 19			64 27	374 92		
2nd Quarter 1878	March 9, 1877	932	7 00			2 10	4 90		
2nd Quarter 1878	March 9, 1877	933	30 91			3 21	27 70		
3rd Quarter 1878	April 11, 1878	348	238 62			34 92	203 70		
3rd Quarter 1878	April 11, 1878	369	286 34			41 90	244 44		
3rd Quarter 1878	April 11, 1878	393	279 46			40 90	238 56		
3rd Quarter 1878	March 9, 1877	939	4 60			1 20	3 40		
3rd Quarter 1878	April 11, 1878	394	143 99			21 07	122 92		
2nd Quarter 1879	June 4, 1879	1558	3 19						3 19
3rd Quarter 1879	July 9, 1879	1861	1 69					85	84
3rd Quarter 1879	July 1, 1874	1268	2 58						2 58
3rd Quarter 1879	Sept. 17, 1878	81	12 81					3 27	9 54
3rd Quarter 1879	July 1, 1874	1269	3 80						3 80
3rd Quarter 1879	July 2, 1879	1815	1 29						1 29
3rd Quarter 1879	July 2, 1879	1816	3 12						3 12
3rd Quarter 1879	Sept. 3, 1879	2194	35 00						35 00
2nd Quarter 1880	July 26, 1879	1917	17 50						17 50
				Net Cr. 1st term $2016 77		Net Cr. 2d term $1345 42		Net Cr. 3d term $ 76 86	

EXHIBIT "A 57" TO MASTER'S REPORT,

OFFICE OF STATE TREASURER,
Little Rock, Ark., June 12, 1884,

I hereby certify that on January 13, 1881, I received from T. J. Churchill, Treasurer of State, on account of "County Interest Fund," the sum of nineteen thousand one hundred and fifty-five and 10-100 dollars ($19,155 10-100) in Pulaski County scrips, bond and interest certificates and interest thereon (carried on his books as "County Indebtedness"), and that said amount was three hundred and eighty-three and 48-100 dollars ($383 48-100), over and above the amount of that class of funds receipted for by me to him on his official accounts.

W. E. WOODRUFF, JR., Treasurer.

SEAL

Per W. J. TURNER, D. T.

NOTE.—The above amount credited in Exhibit "A 47."

EXHIBIT "A 58" TO MASTER'S REPORT.

SCHEDULE,

Showing amounts of *County Scrips, in excess* of amounts to the credit of the counties named, which were turned over to W. E. Woodruff, Jr., Treasurer, by T. J. Churchill, late Treasurer, on January 13, 1881:

Arkansas County	$	629 75
Ashley County		52 50
Benton County		27 00
Clark County		61 00
Crawford County		8 40
Cross County		283 55
Drew County		132 44
Franklin County		67 55
Green County		128 07
Howard County		5 52
Izard County		6 25
Independence County		3 70
Jackson County		183 30
Jefferson County		205 00
Johnson County		36 30
Lincoln County		94 71
Miller County		21 61
Marion County		3 44
Mississisippi County		26 32
Monroe County		10 53
Perry County		14 59
Phillips County		57 36
Poinsett County		498 51
Woodruff County		13 04
Total	$	2,570 44

I certify that the above statement is correct, and that the County scrips described are now in the State treasury.

W. E. WOODRUFF, JR.,

SEAL MAY 17, 1884. Treasurer.

EXHIBIT "A 58" TO MASTER'S REPORT.—CONTINUED.

MAY 17, 1884.

I hereby certify that on January 13, 1881, I received from T. J. Churchill the sum of twenty-four thousand, eight hundred and seventeen and 82-100 dollars ($24,817.82) in Arkansas "State Scrip," which was not included in my official receipt of that date as State Treasurer to him for funds "carried on accounts." The above amount is the net balance of State scrip so received, after deducting amount necessary to make good certain shortages and errors in his scrip accounts with different counties in the State, etc., viz:

Total amount of State scrip so received	$ 26,894 40
Less amount to cover shortage, etc., as above	2,076 58
Net balance	$ 24,817 82

SEAL

W. E. WOODRUFF, JR., Treasurer.

NOTE.—The State scrip embraced in the above memorandum receipt is apportioned and applied as credits by the Master as follows

To the First Term,	$2,265 92 608 40	$ 2,874 32
To the Second Term,	$20,726 69 608 40	$21,335 09
To the Third Term,		608 41
		$24,817 82

EXHIBIT "A 59" TO MASTER'S REPORT.

STATE TREASURER'S OFFICE,
Little Rock, August 8, 1879.

Received from T. J. Churchill, Treasurer of the State of Arkansas, two hundred and twenty-seven 61-100 dollars on account of City Interest Fund, certificates of indebtedness.

JOHN G. FLETCHER, Mayor.

I, Wm. E. Woodruff, Jr., Treasurer of the State of Arkansas, do hereby certify that the foregoing is a true copy from the original receipt now on file in my office. June 17, 1884.

W. E. WOODRUFF, JR., Treasurer.
Per W. J. TURNER, D. T.

SEAL

EXHIBIT "A 60" TO MASTER'S REPORT.

Received of T. J. Churchill, State Treasurer, the following *redeemed* city indebtedness.

Envelope Number.	CERTIFICATES OF INDEBTEDNESS TO M & L. R. R R.							City Certificates of Indebtedness on Bank Note Paper.			State Scrip.	INTEREST COUPONS.				Order refunding taxes for 1870, 1871, 1872, 1873.
	DATE.	Number.	Amount.	INTEREST ON SAME.			TOTAL.	DATE	Number.	Amount.		Date of Bond.	Number of Bond.	Number.	Amount.	
					To	Amount										
	1871				1877											
2	January 1	4	$ 121 00		April 20	$ 61 00	$ 182 00									
	1870															
2	December 1	4	106 41		April 20	54 36	160 77									
2	December 1	4	106 41		April 20	54 36	160 77									
2	December 1	4	106 41		April 20	54 36	160 77									
2	December 1	4	127 41		April 20	65 07	192 48									
2	December 1	4	106 41		April 20	54 36	160 77									
2	December 1	4	106 41		April 20	54 36	160 77									
2	December 1	4	107 00		April 20	53 93	160 93									
2	December 1	4	106 41		April 20	54 36	160 77									
	1871															
2	January 1	5	142 00		April 20	71 60	213 60									
2	January 1	5	130 91		April 20	67 16	198 07									
2	January 1	5	121 00		April 20	61 00	182 00									
	1870															
2	December 1	6	130 91		April 20	67 21	198 12									
	1871															
2	January 1	6	124 50		April 20	62 80	187 30									
2	January 1	6	131 50		April 20	66 30	197 80									
2	January 1	6	142 00		April 20	71 60	213 60									
2	January 1	7	128 00		April 20	64 53	192 53									
	1877															
3	March 28															$ 1 53
	1870											1875				
4 and 5	December 1	7	130 91		April 20	66 92	197 83					September 5	378	1	$11 00	
	Carried forward.		$ 2,175 60			$ 1,105 28	$ 3,280 88								$11 00	$ 1 53

EXHIBIT "A 60" TO MASTER'S REPORT—CONTINUED.

Envelope Number.	CERTIFICATES OF INDEBTEDNESS TO M & L R. R. R						City Certificates of Indebtedness on Bank Note Paper.			State Scrip.	INTEREST COUPONS,				Order refunding taxes for 1870, 1871, 1872, 1873.
	DATE.	Number.	Amount.	INTEREST ON SAME			DATE.	Number.	Amount.		Date of Bond.	Number of Bond.	Number.	Amount.	
				To	Amount.	TOTAL.									
	Brought forward	..	$ 2,175 60		$ 1,105 28	$ 3,280 88								$11 00	$ 1 53
4 and 5	1870 December 1	7	127 41	April 20	65 13	192 54									
6	1871 January 1	3	107 00		45 41	152 41									
6	January 1	3	107 00		45 41	152 41									
6	January 1	4	107 00		45 41	152 41									
6	January 1	4	107 00		45 41	152 41									
6	January 1	4	107 00		45 41	152 41									
6	January 1	6	107 00		45 41	152 41									
7	1870 December 1	4	106 41		45 87	152 28									
7	December 1	4	106 41		45 87	152 28									
7	December 1	4	106 41		45 87	152 28									
7	December 1	4	106 41		45 87	152 28									
7	December 1	4	137 95		59 48	197 43									
7	December 1	4	137 95		59 48	197 43									
7	December 1	4	137 95		59 48	197 43									
7	December 1	4	137 95		59 48	197 43									
7	December 1	5	109 91		48 30	158 21									
7	December 1	5	106 41		45 87	152 28									
7	December 1	6	106 41		45 87	152 28									
7	December 1	6	106 41		45 87	152 28									
7	December 1	6	106 41		45 87	152 28									
8	December 1	4	106 41		36 75	143 16									
8	December 1	5	106 41		36 75	143 16									
8	December 1	5	106 41		36 75	143 16									
8	December 1	5	106 41		36 75	143 16									
8	December 1	5	106 41		36 75	143 16									
	Carried forward	.	$ 4,990 05		$ 2,279 80	$ 7,269 85									

{Overpaid, as shown by this receipt, as follows, to-wit.....
Account City Indebtedness.. .. $ 78 96
Account City Indebtedness.. .... 1,033 10
State Scrip 88
City Bond Coupons..... 11 00
$ 1,123 94}

EXHIBIT "A 60" TO MASTER'S REPORT—CONTINUED.

Envelope Number	CERTIFICATES OF INDEBTEDNESS TO M & L. R. R. R							City Certificates of Indebtedness on Bank Note Paper			State Scrip	INTEREST COUPONS.				Order refunding taxes for 1870, 1871, 1872, 1873.
	DATE	Number.	Amount.	INTEREST ON SAME		Amount	TOTAL.	DATE.	Number.	Amount.		Date of Bond.	Number of Bond.	Number	Amount.	
					To											
	Brought forward		$ 4,990 05			$ 2,279 80	$ 7,269 85			$	$				$11 00	$ 1 53
	1870															
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	106 41			36 75	143 16									
8	December 1	5	127 41			44 03	171 44									
8	December 1	5	109 91			38 14	148 05									
	1871															
9	January 1	5	107 00			28 07	135 07									
9	January 1	5	107 00			28 07	135 07									
9	January 1	5	107 00			28 07	135 07									
9	January 1	5	107 00			28 07	135 07									
9	January 1	5	107 00			28 07	135 07									
9	January 1	5	107 00			28 07	135 07									
9	January 1	5	124 50			32 65	157 15									
9	January 1	5	124 50			32 65	157 15									
9	January 1	5	131 50			34 62	166 12									
									1873							
10, 11, 12								May 10	08288	5 00	5 00					
	Carried forward		$ 7,420 38			$ 3,034 56	$10,454 94			$ 5 00	$ 5 00				$11 00	$ 1 53

EXHIBIT "A 60" TO MASTER'S REPORT—CONTINUED.

Envelope Number,	CERTIFICATES OF INDEBTEDNESS TO M & L R R. R							City Certificates of Indebtedness on Bank Note Paper			State Scrip.	INTEREST COUPONS				Order refunding taxes for 1870, 1871, 1872, 1873.
	DATE.	Number.	Amount.	INTEREST ON SAME. To	INTEREST ON SAME. Amount.	TOTAL.		DATE	Number.	Amount.		DATE OF BOND.	Number of Bond.	Number.	Amount.	
	Brought forward...		$ 7,420 38		$ 3,034 56	$10,454 94				$ 5 00	$ 5 00				$11 00	$ 1 53
								1872 October 10....	01431	5 00						
								1873 July 31.	06336	2 00						
								July 1	03965	1 00						
								1873 March 8	314	40 00						
								1872 October 4.	20	60 00						
								1873 February 18	6	54 00						
								March 8	42	275 00						
								1871 August 30	143	40 00						
								1873 February 1	436	111 10						
								February 1	437	200 00						
								February 1	438	200 00						
								March 8	313	40 00						
	SEAL. Of City Clerk of City of Little Rock.															
			$ 7,420 38		$ 3,034 56	$10,454 94				$1033 10	$ 5 00				$11 00	$ 1 53

LITTLE ROCK, ARK., April 26, 1878.

CHARLES E. KIDDER, City Clerk.

EXHIBIT "A 60" TO MASTER'S REPORT.—CONTINUED.

I, Wm. E. Woodruff, Jr., Treasurer of the State of Arkansas, do hereby certify that the foregoing is a true and correct copy of the original receipt now on file in my office, June 17, 1884.

SEAL. W. E. WOODRUFF, JR., Treasurer.

Per W. J. TURNER, D. T.

SUMMARY NO. 1.

Showing errors in the accounts of Thos. J. Churchill, late State Treasurer, during his First Term, beginning November 13, 1874, and ending January 11, 1877.

ON WHAT ACCOUNT.	DEBITS.	Currency.	State Scrip.
Miscellaneous ..	To scrip received in exchange for six per cent Loughborough 30-year bonds not accounted for . . . . Exhibit "A 1"	$ . . .	$ 59,000 00
Sinking Fund .	To excessive interest allowed in sale of six per cent Loughborough 30-year bonds Exhibit "A 3."	2,850 00	. . .
	To over-issue of 10-year ten per cent. bonds and Special Certificates of indebtedness ... .See Master's Report and Exhibits "A 10," "A 11."	125 11	... .
	To net balance on sundry errors Exhibit "A 51."	288 59	.. . .
School Fund ...	*To interest on $67,000 00 school bonds not credited* to School Fund.... .. Exhibit "A 9."	2,010 00	. . . .
General Revenue	To State scrip twice issued on Auditor's Warrants. . .. Exhibit "A 24."	.....	582 51
	To Auditor's Warrants twice paid, once in currency and once by issue of scrip Exhibit "A 26."	.. ..	16 35
	To over-issue of state scrip on Auditor's Warrants . . . Exhibit "A 29."	. .. .	786 51
	To State scrip redeemed per register, not issued per stub book . . . Exhibit "A 32."	. . . ..	50.00
	To Treasurer's certificates redeemed with currency not found or accounted for .. .Exhibit "A 42."	... .	17 31
Tax Due Counties.	To State scrip illegally issued to Jefferson county . . . . . Exhibit "A 40."	. ... . .	2,265 92
Co. Int. Fund. .	To net balances sundry errors Exhibit "A 45."	1,790 18	260 86
		$ 7,063 88	$ 62,979 46
	CREDITS.		
General Revenue	By net balances sundry errors .. Exhibit "A 51."	484 53	12 64
	By short issue in state scrip on Auditor's Warrants . . . . Exhibit "A 53."	... . .	345 68
	By warrants on which state scrip has not been issued although entitled to same Exhibit "A 56."	....	2,016 77
Miscellaneous...	By State scrip from excess held by Treasurer Woodruff applied by Special Master to this account (See his Report.) Exhibit "A 58." $2265 92 608 40	....	2,874 32
		$ 484 53	$ 5,249 41
	To balance due on First Term ending January 11, 1877	$ 6,579 35	$ 57,730 05

NOTE.—From which balance is to be deducted the proceeds, when sold, of $614.33 of the excess in county scrip held by Treasurer Woodruff. (See Special Master's Report.)

SUMMARY NO. 2,

Showing errors in the accounts of Thos. J. Churchill, late State Treasurer, during his Second Term, beginning January 11, 1877, and ending January 17, 1879.

ON WHAT ACCOUNT.	DEBITS.	Currency.	State Scrip.	Swamp Land Scrip.
Sinking Fund	To excessive interest allowed in sale of six per cent. Loughborough 30-year bonds . . . Exhibit "A 4."	$ 2,565 32	$	$
	To excessive interest charged as paid on 10-year ten per cent. bonds over coupons found . . . Exhibit "A 16."	340 00		
General Revenue.	To excessive interest charged as paid on 30-year bonds Exhibit "A 7."	6,540 00		
	To excessive credits taken in German Bank transaction . Exhibit "A 23."	13,074 31		
	To Auditor's Warrants twice paid, once in currency and once by issue of State scrip . . . Exhibit "A 27."		507 00	
	To over-issue in State scrip on Auditor's Warrants . Exhibit "A 30."		146 17	
	To State scrip redeemed per Register, not issued per stub book . Exhibit "A 33"		30 00	
	To Treasurer's certificates redeemed with currency, burned and improperly credited . Exhibit "A 43."		20,726 69	
	To net balance sundry errors . . . Exhibit "A 52"		232 98	
Swamp Land Fund	To excessive credit taken . . . Exhibit "A 35."			110 00
City Int Fund	To net balance sundry errors . . . Exhibit "A 46"	1,466 57		
		$ 23,986 20	$ 21,642 84	$ 110 00
	CREDITS.			
City Int Fund	By short credit in State scrip . . . Exhibit "A 46"		88	
Sinking Fund	By short credits taken in settlement with Latham, Alexander & Co Exhibit "A 52"	20,000 00		
General Revenue	By short issue in State scrip on Auditor's Warrants. . . . Exhibit "A 54."		48 78	
	By Auditor's Warrants on which State scrip has not been issued although entitled to same . . Exhibit "A 56."		1,345 42	
Miscellaneous	By State scrip from excess held by Treasurer Woodruff applied by the Special Master to this account. (See his Report.) Exhibit "A 58." $ 20,726 69 608 40		21,335 09	
		$ 20,000 00	$ 22,730 17	
	To balance due on Second Term ending January 17, 1879 . . .	$ 3,986 20		$ 110 00
	By balance due Treasurer in State scrip on this term		$ 1,087 33	

NOTE —From which balance is to be deducted the proceeds, when sold, of $915 07 of the excess in county scrip held by Treasurer Woodruff. (See Special Master's Report)

SUMMARY NO. 3,

Showing errors in the accounts of Thos. J. Churchill, late State Treasurer, during his Third Term, beginning January 17, 1879, and ending January 13, 1881.

ON WHAT ACCOUNT	DEBITS	Currency.	State Scrip.
Sinking Fund	To excessive interest charged as paid on six per cent Loughborough 30-year bonds Exhibit "A 8"	$ 12,690 00	$
	To excessive interest charged on ten per cent 10-year bonds, over coupons found Exhibit "A 17"	190 00	
General Revenue	To State scrip twice issued on Auditor's Warrants Exhibit "A 25."		13 29
	To Auditor's Warrants twice paid, once in currency and once by issue of State scrip Exhibit "A 28"		455 30
	To over-issue in State scrip on Auditors Warrants Exhibit "A 31"		2 69
	To scrip redeemed per Register, not issued per stub book. Exhibit "A 34"		10 00
City Int. Fund	To net balance sundry errors Exhibit "A 47"	527 86	
		$ 13,407 86	$ 481 28
	CREDITS		
General Revenue	By short issue in State scrip on Auditor's Warrants Exhibit "A 55"		$ 13
	By Auditor's Warrants on which State scrip has not been issued although entitled to same Exhibit "A 56."		76 86
Miscellaneous	By State scrip from excess held by Treasurer Woodruff, applied by the Special Master to this account. (See his Report) Exhibit "A 58"		608 41
			$ 685 40
	To balance due on Third Term ending January 13, 1881.	$ 13,407 86	
	By balance due Treasurer in State scrip on this Term		$ 204 12

NOTE.—From which balance is to be deducted the proceeds, when sold, of $1041.04 of the excess in county scrip held by Treasurer Woodruff (See Special Master's Report.)

RECAPITULATION OF BALANCES.

	DEBITS.			CREDITS.	
	Currency.	State Scrip	Swamp Land Scrip	State Scrip.	Net Debit Balances.
Summary No 1, for first term	$ 6,579 35	$ 57,730 05	$	$	$ 64,309 40
Summary No 2, for second term	3,986 20		110 00	1,087 33	3,008 87
Summary No 3, for third term	13,407 86			204 12	13,203 74
Total balances	$ 23,973 41	$ 57,730 05	$ 110 00	$ 1,291 45	
Deduct credit bal'ce in St'te scrip		1,291 45			
Net debit balances on the 3 terms.	$ 23,973 41	$ 56,438 60	$ 110 00		$ 80,522 01

Aggregating for the three terms, $80,522.01, *without interest.*

NOTE.—From this balance is to be deducted the proceeds of $2,570.44 in County scrip, held by Treasurer Woodruff, referred to in report of Special Master.

LITTLE ROCK, ARKANSAS,
March 11, 1884.

To Sam'l W. Williams, Esq:

SIR:—Please take notice that on Monday, the 17th day of March, 1884, at 9 o'clock in the forenoon, and in the Senate Chamber of the Capitol, I shall begin to take testimony in the case of the State of Arkansas against Thos. J. Churchill and others now pending in the Pulaski Chancery Court.

Respectfully,

THO. H. SIMMS,
Special Master.

ATTEST:

McGEHEE WILLIAMS, Clerk.

[ENDORSEMENT ON BACK.]

THE STATE OF ARKANSAS, vs. THOS. J. CHURCHILL, ET AL. } Original notice to Sam. W. Williams.

BY SPECIAL MASTER.

STATE OF ARKANSAS,
COUNTY OF PULASKI. } (Original).

I have this, the 14th day of March, 1884, duly served the within notice by stating the substance thereof and leaving copy with the within named Samuel W. Williams, in this county, as therein commanded. Sheriff fees, 85 cents.

JOHN G. FLETCHER, Sheriff.

By E. B. BLANKS, Deputy Sheriff.

Returned and filed March 17, 1884.

THO. H. SIMMS, Special Master.

LITTLE ROCK, ARKANSAS,
March 11, 1884.

To Beall Hempstead, or Fay Hempstead, Esq., his Solicitor:

SIR:—Please take notice that on Monday, March 17, 1884, at 9 o'clock in the forenoon, and in the Senate Chamber of the Capitol, I shall begin to take testimony in the case of the State of Arkansas against Thomas J. Churchill and others, now pending in the Pulaski Chancery Court.

Respectfully,

THO. H. SIMMS,
Special Master.

ATTEST:
McGEHEE WILLIAMS, Clerk.

[ENDORSEMENT ON BACK.]

STATE OF ARKANSAS, vs. THOS. J. CHURCHILL, ET AL. } Notice to Beall Hempstead.

BY SPECIAL MASTER.

STATE OF ARKANSAS, } (Original.)
COUNTY OF PULASKI. }

I have this, the 11th day of March, 1884, duly served the within notice by stating the substance thereof, and leaving copy with the within named Beall Hempstead, in this county, as therein commanded. Sheriff fees 85 cents.

JOHN G. FLETCHER, Sheriff.

By E. B. BLANKS, Deputy Sheriff.

Filed March 11, 1884.

THO. H. SIMMS,
Special Master.

LITTLE ROCK, ARKANSAS,
March 11, 1884.

To Zeb Ward, or Geo. W. Caruth, Esq., his solicitor:

SIR:—Please take notice that on Monday, the 17th day of March, 1884, at 9 o'clock in the forenoon, and in the Senate Chamber of the Capitol, I shall begin to take testimony in the case of the State of Arkansas against Thos. J. Churchill and others,now pending in the Pulaski Chancery Court.

Respectfully,

THO. H. SIMMS,
Special Master.

[ENDORSEMENT ON BACK.]

STATE OF ARKNSAS,
vs.
THOS. J. CHURCHILL, ET AL. } Notice to Zeb Ward.

BY SPECIAL MASTER.

STATE OF ARKANSAS,
COUNTY OF PULASKI, } (Original).

I have this, the 11th day of March, 1884, duly served the within notice by stating the substance thereof and leaving copy with the within named Geo. W. Caruth, in this county, as therein commanded. Sheriff's fees, 85 cents.

JOHN. G. FLETCHER, Sheriff.

By E. B. BLANKS, Deputy Sheriff.

Filed March 11, 1884.

THO. H. SIMMS,
Special Master.

SUBPŒNA IN CHANCERY,
PULASKI CHANCERY COURT.

THE STATE OF ARKANSAS, *to the Sheriff of Independence County:*

You are commanded to summon Carroll H. Wood to appear before the Special Master of the Pulaski Chancery Court, on the 6th day of June, A. D. 1884, to testify on behalf of the defendants in action in said Court between the State of Arkansas as plaintiff, and Thomas J. Churchill, et al., defendants.

Witness my hand as Special Master this 3rd day of June, A. D. 1884.

THO. H. SIMMS,
Special Master.

[ENDORSEMENT ON BACK.]

THE STATE OF ARKANSAS,
vs.
THOS. J. CHURCHILL, ET AL.
Subpœna.

FOR DEFENDANTS.

STATE OF ARKANSAS,
COUNTY OF INDEPENDENCE.

I have this, the 4th day of June, A. D. 1884, at Batesville, duly served the within summons upon the within named C. H. Wood, by reading and stating the substance therein contained, as I am herein commanded to do. Service, 50 cents; mileage, 10 cents.

R. M. DESHA, Sheriff.

Returned and filed June 6, 1884, at 9 o'clock A. M.

THO. H. SIMMS,
Special Master.

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ERRATA.

On page 7, in last line, read "memorundum," in place of "memoranda"
On page 10, in 12th line, before "(10)" insert the word "ten."
On page 10, in 15th line, read "or," in place of "as."
On page 12, in 14th line, read "April 5," in place of "April 15."
On page 12, in 15th line, read "piece," in place of "price."
On page 13, in 29th line, read "ninety," in place of "ninety-nine."
On page 15, in 33d line, read "on," in place of "over."
On page 18, in 9th line, read "ever drawn," in place of "over-drawn"
On page 18, in 31st line, read "had," in place of "has."
On page 21, in 33d line, read "$13,074.31," in place of "$13,074.30."
On page 40, in 9th line, read "there," in place of "these"
On page 40, in 9th line, read "evidences," in place of "evidence"
On page 40, in 20th line, read "some," in place of "many"
On page 41, in 15th line, read "Albert Belding," in place of "Albert A. Belding."
On page 47, in 34th line, read "$2 59," in place of "$2 56"
On page 48, in 35th line, read "$20.00," in place of "$200.00."
On page 50, in 8th line, read "Nos. 1," in place of "Nos. 4."
On page 52, in 22d line, read "$1.53," in place of "$153.00."
On page 56, in 1st line, read "$227.61," in place of "$221.61."
On page 56, in 6th line, read "$30 00," in place of "$3.00."
On page 58, in 12th line, after word "matter," insert "as."
On page 59, in 19th line, read "county," in place of "city."
On page 59, in 29th line, read "$557 30," in place of "$557.00."
On page 62, in 20th line, read "books," in place of "banks."
On page 64, in 21st line, read "March 26th," in place of "March 22d"
On page 73, in 23d line, read "V," in place of "T."
On page 74, in 30th line, after word "should," insert "only."
On page 80, in 35th line, read "Finance," in place of "Financial"
On page 82, in 14th line, read $29 10," in place of "$20.10."
On page 85, in 10th line, after word "packages," insert "of State scrip."
On page 86, in 31st line, read "bonds," in place of "bond."
On page 87, in 30th line, read "by," in place of "my."
On page 88, in 6th line, after word "you," insert "the."
On page 96, in 33d line, read "times," in place of "time."
On page 97, in 29th line, read "211," in place of "261."
On page 99, in 22d line, after word "were," insert "afterwards."
On page 104, in 30th line, read "memoranda," in place of "memorandum."
On page 105, in 24th line, read "times," in place of "time."
On page 106, in 16th line, read "No. 137," in place of "No. 147."
On page 106, in 23d line, after "Woodruff," insert "Jr."
On page 108, under "Months," in 4th line, read "9," in place of "10."
On page 111, under "Dates," in 50th line, read "1873," in place of "1378."
On page 111, under "Months," in 49th line, read "8," in place of "3."
On page 112, under "Dates," in 40th line, read "1873," in place of "1373."
On page 115, under "Dates," in 35th line, read "1872," in place of "1879."
On page 117, in 6th line, read "$21,333.00," in place of "$21,[illegible]."
On page 118, in 27th line, read "$16,996.74," in place of "$16,996.71."
On page 130, under "Remarks," in 3d line, read "1857," in place of "1858."
On page 134, in 13th line, read "[illegible]," in place of "[illegible]."
On page 136, in 3d line from bottom, read "[illegible]," in place of "the."
On page 136, in 5th line from bottom, read "[illegible]," in place of "[illegible]."
On page 138, in 5th line from bottom, read "Nos. [illegible]," in place of "[illegible]."
On page 138, in 9th line from bottom, read "[illegible]," in place of "[illegible]."
On page 138, in 8th line from bottom, where read "[illegible]," insert "[illegible]."
On page 139, in 20th line, read "[illegible]," in place of "[illegible]."